



KATHLEEN CONNELL
Controller of the State of California

May 10, 2001

**To the Citizens, Governor, and Members
of the Legislature of the State of California:**



I am pleased to submit the *Assessed Valuation Annual Report* for the fiscal year ending June 30, 2000. This report is published to assist those responsible for county management and to further inform those interested in property taxation throughout California.

The information presented in this report was compiled from data submitted by each county assessor. This data has been supplemented with information from the California State Board of Equalization.

I wish to join the staff of the Division of Accounting and Reporting in thanking the county officials and the California State Board of Equalization, whose cooperation and hard work made this report possible.

Sincerely,

A handwritten signature in black ink, which appears to read "Kathleen Connell", is written over a light blue horizontal line.

KATHLEEN CONNELL
California State Controller

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Introduction

The *Assessed Valuation Annual Report* as of September 1, 1999, represents the tax base of real property (land and improvements) and tangible personal property subject to property tax for the 1999-00 fiscal year. The fiscal year for property tax is July 1 to June 30. The valuation of property is determined by the county assessors and the California State Board of Equalization in keeping with provisions in the State Constitution, Article 13, Section 19, and Revenue and Taxation Code Sections 134, 135, 219, 401, and 531. The amount of assessed valuation attributable to property and the applicable exemptions are subject to constant change; adjustments made prior to September 1 are incorporated in this report.

Gross Assessed Valuation of Land, Improvements on Land, and Personal Property

The gross assessed valuation of land, improvements on land, and personal property totaled \$2.2 trillion. This was an increase of \$142.5 billion, or 6.78%, over the prior year. The largest individual increase, 7.91%, was incurred in land. Figure 1 presents a 10-year comparison.

Figure 1

Gross Assessed Valuation of Land, Improvements on Land, and Personal Property

(Amounts in thousands)

Fiscal Year	Land	Percentage Increase	Improvements	Percentage Increase	Personal Property	Percentage Increase (Decrease)
		Over Prior Year		Over Prior Year		From Prior Year
1990-91	\$ 583,325,308	14.25 %	\$ 926,755,381	10.09 %	\$ 99,903,450	12.37 %
1991-92	638,066,555	9.38	995,937,798	7.47	104,271,703	4.37
1992-93	677,279,985	6.15	1,045,621,934	4.99	105,419,999	1.10
1993-94	700,522,195	3.43	1,073,781,652	2.69	108,649,816	3.06
1994-95	709,466,142	1.28	1,091,762,533	1.67	105,691,013	(2.72)
1995-96	717,737,194	1.17	1,094,780,663	0.28	110,197,291	4.26
1996-97	725,002,154	1.01	1,108,411,517	1.25	113,539,398	3.03
1997-98	743,908,147	2.61	1,136,089,539	2.50	124,700,555	9.83
1998-99	776,444,509	4.37	1,181,647,369	4.01	142,740,957	14.47
1999-00	837,873,461	7.91	1,267,566,210	7.27	137,876,573	(3.41)

Total County Assessed Valuation

The gross assessed valuation for the year ended June 30, 2000, was \$2.2 trillion. Exemptions amounted to \$95.1 billion, which resulted in a net assessed valuation of \$2.1 trillion. Exemptions are classified as homeowners' or all others. The homeowners' exemption is the exemption for the first \$7,000 of assessed value of an owner-occupied home. Other exemptions include those for veterans, churches, religious properties, colleges, schools other than colleges, hospitals, and charitable properties.

The net assessed valuation for the 1999-00 fiscal year increased 6.97% over the prior year. Over the past 10 years, net assessed values have increased by an average of 4.58% each year. Since the enactment of Proposition 13, locally assessed real property is appraised based on its value for the 1975-76 fiscal year and adjusted each year after 1975 by the change in the Consumer Price Index (CPI). Increases may not exceed 2% for each following fiscal year. Upon a change in ownership or upon completion of new construction, property is reappraised from the 1975-76 fiscal year to current full value as of the transaction date. Only the newly constructed portion of the property is reappraised. Thereafter, the assessed valuation continues to be increased annually by the change in the CPI, not to exceed 2%. Figure 2 presents a 10-year comparison.

Figure 2**Total County Assessed Valuation**

(Amounts in thousands)

Fiscal Year	Gross Assessed Valuation	Exemptions	Net Assessed Valuation	Percentage Increase Over Prior Year
1990-91	\$ 1,609,984,139	\$ 64,735,789	\$ 1,545,248,350	11.94 %
1991-92	1,738,276,056	68,423,625	1,669,852,431	8.06
1992-93	1,828,321,919	71,995,303	1,756,326,616	5.18
1993-94	1,882,953,663	77,466,463	1,805,487,200	2.80
1994-95	1,906,919,687	78,525,497	1,828,394,190	1.27
1995-96	1,922,715,148	82,231,996	1,840,483,152	0.66
1996-97	1,946,953,068	85,278,150	1,861,674,918	1.15
1997-98	2,004,698,241	89,861,896	1,914,836,345	2.86
1998-99	2,100,832,835	92,560,426	2,008,272,409	4.88
1999-00	2,243,316,243	95,103,901	2,148,212,342	6.97

Secured, Unsecured, and State Assessed Valuation

The majority of real and personal property that is subject to property tax is assessed locally by county assessors. The greater part of this assessment, 90.15% of the net assessed valuation, is attributable to the secured roll. The secured roll consists of property on which the payment of tax is secured by a lien on real property.

The unsecured roll comprises 6.67% of the net assessed valuation. The unsecured roll consists of property on which, in the assessor's opinion, a lien on real property is not sufficient to secure the payment of taxes. Property on the unsecured roll is composed primarily of personal property, airplanes, boats, machinery, and equipment owned by business entities.

The remaining 3.18% of the net assessed valuation is assessed by the California State Board of Equalization and includes: pipelines, flumes, canals, ditches, and aqueducts lying within two or more counties; property owned or used by regulated railway, telegraph, or telephone companies; and

property owned by companies transmitting or selling gas or electricity within the state. Figure 3 presents a 10-year comparison.

Figure 3

Secured, Unsecured, and State Assessed Valuation

(Amounts in thousands)

Fiscal Year	Net Secured Valuation	Percent of Total Net Assessed Valuation	Net Unsecured Valuation	Percent of Total Net Assessed Valuation	State Assessed Valuation	Percent of Total Net Assessed Valuation
1990-91	\$ 1,364,080,938	88.28 %	\$ 106,028,703	6.86 %	\$ 75,138,709	4.86 %
1991-92	1,482,774,507	88.80	113,149,661	6.77	73,928,262	4.43
1992-93	1,568,935,006	89.33	114,920,090	6.54	72,471,520	4.13
1993-94	1,620,382,755	89.75	116,429,123	6.45	68,675,321	3.80
1994-95	1,647,003,118	90.08	112,414,987	6.15	68,976,085	3.77
1995-96	1,656,656,267	90.01	115,005,035	6.25	68,821,850	3.74
1996-97	1,675,083,970	89.98	119,835,935	6.44	66,755,014	3.58
1997-98	1,719,254,532	89.79	126,928,316	6.63	68,653,497	3.58
1998-99	1,800,618,927	89.66	138,428,911	6.89	69,224,571	3.45
1999-00	1,936,545,171	90.15	143,256,082	6.67	68,411,089	3.18

**Assessed Valuation of
Incorporated and
Unincorporated Areas**

For the 1999-00 fiscal year, 77.56% of the net assessed valuation was in the incorporated areas of the counties, and 22.44% was in the unincorporated areas. For both categories, the percentage increase over the prior year did not vary significantly from the total net assessed valuation percentages. Figure 4 presents a 10-year comparison.

Figure 4

Assessed Valuation of Incorporated and Unincorporated Areas

(Amounts in thousands)

Fiscal Year	Total Net Incorporated Area	Percent of Total Net Assessed Valuation	Percentage Increase Over Prior Year	Total Net Unincorporated Area	Percent of Total Net Assessed Valuation	Percentage Increase Over Prior Year
1990-91	\$ 1,160,379,138	75.09 %	12.84 %	\$ 384,869,212	24.91 %	9.33 %
1991-92	1,268,584,644	75.97	9.33	401,267,786	24.03	4.26
1992-93	1,348,399,809	76.77	6.29	407,926,807	23.23	1.66
1993-94	1,393,271,887	77.17	3.33	412,215,313	22.83	1.05
1994-95	1,410,521,896	77.15	1.24	417,872,294	22.85	1.37
1995-96	1,413,718,846	76.81	0.23	426,764,305	23.19	2.13
1996-97	1,429,075,447	76.76	1.09	432,599,471	23.24	1.37
1997-98	1,470,701,056	76.81	2.91	444,135,289	23.19	2.67
1998-99	1,551,584,551	77.26	5.50	456,687,858	22.74	2.83
1999-00	1,666,237,982	77.56	7.39	481,974,359	22.44	5.54

**Significant
Fluctuations in
Assessed Value**

No significant fluctuation in assessed valuation occurred in any counties for the 1999-00 fiscal year. There was no increase greater than 15% and there was no decrease in assessed values.

Financial Section

**SUMMARY OF ASSESSED VALUATION BY COUNTY
APPLICABLE TO FISCAL YEAR 1999-00**

COUNTIES	GROSS TOTAL ASSESSED VALUATION	EXEMPTIONS		NET TOTAL ASSESSED VALUATION
		HOMEOWNERS*	ALL OTHERS	
ALAMEDA -----	\$104,949,636,697	\$1,667,786,956	\$2,746,537,531	\$100,535,312,210
ALPINE -----	265,972,934	1,328,600	593,148	264,051,186
AMADOR -----	2,406,747,300	52,336,430	37,471,110	2,316,939,760
BUTTE -----	10,647,587,911	283,216,795	406,123,015	9,958,248,101
CALAVERAS -----	3,174,718,520	67,609,927	27,028,303	3,080,080,290
COLUSA -----	1,766,975,632	23,660,094	17,380,373	1,725,935,165
CONTRA COSTA -----	79,978,666,849	1,475,811,715	1,682,927,024	76,819,928,110
DEL NORTE -----	1,101,638,101	34,233,980	52,588,983	1,014,815,138
EL DORADO -----	12,334,183,992	244,418,255	140,602,292	11,949,163,445
FRESNO -----	34,589,581,432	783,829,513	785,234,261	33,020,517,658
GLENN -----	1,585,233,190	33,872,416	23,911,334	1,527,449,440
HUMBOLDT -----	6,632,391,671	177,441,044	188,178,569	6,266,772,058
IMPERIAL -----	5,921,923,739	117,787,200	60,229,277	5,743,907,262
INYO -----	2,475,663,681	26,804,725	28,113,146	2,420,745,810
KERN -----	42,015,600,402	697,820,039	814,082,240	40,503,698,123
KINGS -----	4,473,895,147	109,231,670	120,605,835	4,244,057,642
LAKE -----	3,552,847,142	88,410,035	55,771,724	3,408,665,383
LASSEN -----	1,498,534,245	39,330,168	24,756,686	1,434,447,391
LOS ANGELES -----	571,823,362,716	8,123,697,986	17,372,294,998	546,327,369,732
MADERA -----	6,238,811,952	115,138,281	207,267,892	5,916,405,779
MARIN -----	29,260,197,603	384,395,833	677,998,176	28,197,803,594
MARIPOSA -----	1,206,288,767	27,092,853	10,421,162	1,168,774,752
MENDOCINO -----	5,679,173,573	112,776,819	126,051,354	5,440,345,400
MERCED -----	9,511,460,181	207,800,671	203,212,717	9,100,446,793
MODOC -----	717,069,602	16,303,772	6,727,624	694,038,206
MONO -----	2,097,532,453	14,657,949	11,210,472	2,071,664,032
MONTEREY -----	26,534,678,386	355,892,301	832,772,915	25,346,013,170
NAPA -----	11,974,657,288	155,959,080	383,959,020	11,434,739,188
NEVADA -----	7,723,420,909	157,722,598	94,259,036	7,471,439,275
ORANGE -----	213,051,625,420	3,152,620,003	3,715,498,673	206,183,506,744
PLACER -----	22,241,633,065	382,309,038	372,549,543	21,486,774,484
PLUMAS -----	2,235,868,988	37,883,217	18,097,071	2,179,888,700
RIVERSIDE -----	82,963,915,107	1,610,049,644	1,596,272,981	79,757,592,482
SACRAMENTO -----	62,510,355,154	1,539,751,016	2,058,626,669	58,911,977,469
SAN BENITO -----	3,501,693,566	58,445,495	37,194,934	3,406,053,137
SAN BERNARDINO -----	82,098,179,847	1,634,986,871	2,036,850,261	78,426,342,715
SAN DIEGO -----	186,114,973,217	3,178,705,790	4,840,830,947	178,095,436,480
SAN FRANCISCO -----	73,641,306,486	649,961,900	2,509,780,716	70,481,563,870
SAN JOAQUIN -----	28,405,175,947	614,669,450	958,729,150	26,831,777,347
SAN LUIS OBISPO -----	21,078,188,520	309,346,823	234,350,714	20,534,490,983
SAN MATEO -----	75,610,393,330	983,402,499	1,683,570,780	72,943,420,051
SANTA BARBARA -----	31,527,227,808	435,465,480	1,015,246,488	30,076,515,840
SANTA CLARA -----	166,165,806,610	2,014,996,511	5,958,252,645	158,192,557,454
SANTA CRUZ -----	18,707,303,369	298,249,900	377,402,869	18,031,650,600
SHASTA -----	9,190,867,057	247,036,335	328,279,626	8,615,551,096
SIERRA -----	417,163,036	5,916,504	4,264,563	406,981,969
SISKIYOU -----	2,651,036,580	75,222,781	68,215,715	2,507,598,084
SOLANO -----	21,778,153,237	422,784,910	696,770,669	20,658,597,658
SONOMA -----	34,163,159,839	621,074,093	690,962,089	32,851,123,657
STANISLAUS -----	20,368,195,181	519,380,214	567,049,916	19,281,765,051
SUTTER -----	4,459,175,950	99,624,672	102,895,168	4,256,656,110
TEHAMA -----	2,778,422,581	86,832,360	54,058,046	2,637,532,175
TRINITY -----	720,779,768	21,170,364	7,296,838	692,312,566
TULARE -----	15,360,622,496	372,696,154	265,363,910	14,722,562,432
TUOLUMNE -----	3,662,833,009	84,456,489	76,744,625	3,501,631,895
VENTURA -----	53,256,532,908	901,203,737	1,098,514,206	51,256,814,965
YOLO -----	10,024,682,072	181,791,976	284,313,459	9,558,576,637
YUBA -----	2,492,520,960	62,734,789	108,471,084	2,321,315,087
TOTALS-----	\$2,243,316,243,123	\$36,199,136,720	\$58,904,764,572	\$2,148,212,341,831

* LOCAL AGENCIES ARE REIMBURSED BY THE STATE FOR THE LOSS OF PROPERTY TAX REVENUE OCCASIONED BY HOMEOWNER'S EXEMPTION.

ALAMEDA COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1999-00

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CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1999-00 TOTAL ASSESSED VALUATION	1998-99 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$28,806,597,053	\$2,939,248,767	\$31,745,845,820	\$29,427,616,286	7.88
IMPROVEMENTS-----	55,741,048,617	4,419,776,570	60,160,825,187	54,583,350,706	10.22
PERSONAL PROPERTY-----	1,284,937,538	41,666,220	1,326,603,758	1,407,192,887	(5.73)
TOTAL SECURED VALUATION-----	\$85,832,583,208	\$7,400,691,557	\$93,233,274,765	\$85,418,159,879	9.15
EXEMPTIONS:					
HOMEOWNERS'-----	\$1,485,844,586	\$180,733,570	\$1,666,578,156	\$1,654,185,840	0.75
ALL OTHER-----	2,517,239,847	116,609,489	2,633,849,336	2,265,124,167	16.28
NET SECURED VALUATION-----	\$81,829,498,775	\$7,103,348,498	\$88,932,847,273	\$81,498,849,872	9.12
UNSECURED ROLL					
LAND-----	\$365,860,048	\$26,507,354	\$392,367,402	\$412,802,542	(4.95)
IMPROVEMENTS-----	2,893,224,426	124,200,628	3,017,425,054	2,954,947,440	2.11
PERSONAL PROPERTY-----	5,241,331,573	89,320,819	5,330,652,392	5,037,220,390	5.83
TOTAL UNSECURED VALUATION-----	\$8,500,416,047	\$240,028,801	\$8,740,444,848	\$8,404,970,372	3.99
EXEMPTIONS:					
HOMEOWNERS'-----	\$1,153,600	\$55,200	\$1,208,800	\$1,211,100	(0.19)
ALL OTHER-----	103,837,835	8,850,360	112,688,195	100,248,668	12.41
NET UNSECURED VALUATION-----	\$8,395,424,612	\$231,123,241	\$8,626,547,853	\$8,303,510,604	3.89
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$90,224,923,387	\$7,334,471,739	\$97,559,395,126	\$89,802,360,476	8.64
STATE ASSESSED					
LAND-----	\$97,797,605	\$163,080,589	\$260,878,194	\$269,975,120	(3.37)
IMPROVEMENTS-----	32,734,381	2,241,877,978	2,274,612,359	1,837,449,795	23.79
PERSONAL PROPERTY-----	18,474,175	421,952,356	440,426,531	758,736,682	(41.95)
TOTAL STATE ASSESSED VALUATION-----	\$149,006,161	\$2,826,910,923	\$2,975,917,084	\$2,866,161,597	3.83
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$90,373,929,548	\$10,161,382,662	\$100,535,312,210	\$92,668,522,073	8.49

ALPINE COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1999-00

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1999-00 TOTAL ASSESSED VALUATION	1998-99 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	-----	\$86,151,703	\$86,151,703	\$82,010,345	5.05
IMPROVEMENTS-----	-----	133,031,762	133,031,762	114,253,826	16.44
PERSONAL PROPERTY-----	-----	3,557,429	3,557,429	3,474,666	2.38
TOTAL SECURED VALUATION-----	-----	\$222,740,894	\$222,740,894	\$199,738,837	11.52
EXEMPTIONS:					
HOMEOWNERS'-----	-----	\$1,321,600	\$1,321,600	\$1,300,600	1.61
ALL OTHER-----	-----	286,855	286,855	146,232	96.16
NET SECURED VALUATION-----	-----	\$221,132,439	\$221,132,439	\$198,292,005	11.52
UNSECURED ROLL					
LAND-----	-----	\$6,179,338	\$6,179,338	\$6,024,136	2.58
IMPROVEMENTS-----	-----	14,529,901	14,529,901	14,635,038	(0.72)
PERSONAL PROPERTY-----	-----	3,128,664	3,128,664	2,660,578	17.59
TOTAL UNSECURED VALUATION-----	-----	\$23,837,903	\$23,837,903	\$23,319,752	2.22
EXEMPTIONS:					
HOMEOWNERS'-----	-----	\$7,000	\$7,000	\$7,000	-----
ALL OTHER-----	-----	306,293	306,293	297,962	2.80
NET UNSECURED VALUATION-----	-----	\$23,524,610	\$23,524,610	\$23,014,790	2.22
TOTAL NET SECURED AND UNSECURED VALUATION-----	-----	\$244,657,049	\$244,657,049	\$221,306,795	10.55
STATE ASSESSED					
LAND-----	-----	\$4,372,343	\$4,372,343	\$4,346,333	0.60
IMPROVEMENTS-----	-----	12,930,072	12,930,072	12,056,383	7.25
PERSONAL PROPERTY-----	-----	2,091,722	2,091,722	1,336,838	56.47
TOTAL STATE ASSESSED VALUATION-----	-----	\$19,394,137	\$19,394,137	\$17,739,554	9.33
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	-----	\$264,051,186	\$264,051,186	\$239,046,349	10.46

AMADOR COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1999-00

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CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1999-00 TOTAL ASSESSED VALUATION	1998-99 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$173,299,835	\$593,644,848	\$766,944,683	\$743,832,751	3.11
IMPROVEMENTS-----	356,342,980	992,360,326	1,348,703,306	1,297,184,376	3.97
PERSONAL PROPERTY-----	2,495,508	19,082,171	21,577,679	20,868,113	3.40
TOTAL SECURED VALUATION-----	\$532,138,323	\$1,605,087,345	\$2,137,225,668	\$2,061,885,240	3.65
EXEMPTIONS:					
HOMEOWNERS'-----	\$14,105,637	\$38,230,793	\$52,336,430	\$51,434,404	1.75
ALL OTHER-----	9,620,806	13,800,695	23,421,501	21,196,950	10.49
NET SECURED VALUATION-----	\$508,411,880	\$1,553,055,857	\$2,061,467,737	\$1,989,253,886	3.63
UNSECURED ROLL					
LAND-----	\$1,934,067	\$2,718,841	\$4,652,908	\$4,600,094	1.15
IMPROVEMENTS-----	12,695,280	21,136,677	33,831,957	31,721,625	6.65
PERSONAL PROPERTY-----	20,926,760	27,703,868	48,630,628	49,539,882	(1.84)
TOTAL UNSECURED VALUATION-----	\$35,556,107	\$51,559,386	\$87,115,493	\$85,861,601	1.46
EXEMPTIONS:					
HOMEOWNERS'-----					
ALL OTHER-----	\$12,609,785	\$1,439,824	\$14,049,609	\$10,070,062	39.52
NET UNSECURED VALUATION-----	\$22,946,322	\$50,119,562	\$73,065,884	\$75,791,539	(3.60)
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$531,358,202	\$1,603,175,419	\$2,134,533,621	\$2,065,045,425	3.36
STATE ASSESSED					
LAND-----	\$54,743	\$11,610,905	\$11,665,648	\$11,083,256	5.25
IMPROVEMENTS-----	2,339	167,050,304	167,052,643	158,669,291	5.28
PERSONAL PROPERTY-----	1,339	3,686,509	3,687,848	9,148,698	(59.69)
TOTAL STATE ASSESSED VALUATION-----	\$58,421	\$182,347,718	\$182,406,139	\$178,901,245	1.96
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$531,416,623	\$1,785,523,137	\$2,316,939,760	\$2,243,946,670	3.25

BUTTE COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1999-00

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1999-00 TOTAL ASSESSED VALUATION	1998-99 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$1,456,660,125	\$1,900,687,855	\$3,357,347,980	\$3,248,839,967	3.34
IMPROVEMENTS-----	3,137,753,859	2,768,896,297	5,906,650,156	5,649,948,011	4.54
PERSONAL PROPERTY-----	102,454,164	77,090,125	179,544,289	167,075,357	7.46
TOTAL SECURED VALUATION-----	\$4,696,868,148	\$4,746,674,277	\$9,443,542,425	\$9,065,863,335	4.17
EXEMPTIONS:					
HOMEOWNERS'-----	\$120,381,187	\$162,472,747	\$282,853,934	\$280,514,473	0.83
ALL OTHER-----	351,254,423	42,438,754	393,693,177	340,584,084	15.59
NET SECURED VALUATION-----	\$4,225,232,538	\$4,541,762,776	\$8,766,995,314	\$8,444,764,778	3.82
UNSECURED ROLL					
LAND-----	\$10,890,197	\$10,146,902	\$21,037,099	\$18,978,476	10.85
IMPROVEMENTS-----	199,477,037	50,039,879	249,516,916	244,593,658	2.01
PERSONAL PROPERTY-----	176,162,513	89,249,684	265,412,197	246,533,295	7.66
TOTAL UNSECURED VALUATION-----	\$386,529,747	\$149,436,465	\$535,966,212	\$510,105,429	5.07
EXEMPTIONS:					
HOMEOWNERS'-----	\$157,319	\$205,542	\$362,861	\$380,952	(4.75)
ALL OTHER-----	11,261,251	1,168,587	12,429,838	11,931,471	4.18
NET UNSECURED VALUATION-----	\$375,111,177	\$148,062,336	\$523,173,513	\$497,793,006	5.10
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$4,600,343,715	\$4,689,825,112	\$9,290,168,827	\$8,942,557,784	3.89
STATE ASSESSED					
LAND-----	\$5,180,925	\$26,609,397	\$31,790,322	\$28,992,127	9.65
IMPROVEMENTS-----	2,893,656	618,614,436	621,508,092	550,011,063	13.00
PERSONAL PROPERTY-----	443,435	14,337,425	14,780,860	42,357,615	(65.10)
TOTAL STATE ASSESSED VALUATION-----	\$8,518,016	\$659,561,258	\$668,079,274	\$621,360,805	7.52
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$4,608,861,731	\$5,349,386,370	\$9,958,248,101	\$9,563,918,589	4.12

CALAVERAS COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1999-00

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CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1999-00 TOTAL ASSESSED VALUATION	1998-99 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$62,834,294	\$961,609,416	\$1,024,443,710	\$979,789,053	4.56
IMPROVEMENTS-----	111,326,676	1,847,692,881	1,959,019,557	1,866,068,608	4.98
PERSONAL PROPERTY-----	2,960,401	17,875,984	20,836,385	16,345,476	27.47
TOTAL SECURED VALUATION-----	\$177,121,371	\$2,827,178,281	\$3,004,299,652	\$2,862,203,137	4.96
EXEMPTIONS:					
HOMEOWNERS'-----	\$4,350,187	\$63,259,740	\$67,609,927	\$68,165,509	(0.82)
ALL OTHER-----	3,489,364	22,209,515	25,698,879	23,887,576	7.58
NET SECURED VALUATION-----	\$169,281,820	\$2,741,709,026	\$2,910,990,846	\$2,770,150,052	5.08
UNSECURED ROLL					
LAND-----	\$633,124	\$4,643,588	\$5,276,712	\$5,230,073	0.89
IMPROVEMENTS-----	1,357,008	11,426,905	12,783,913	3,796,742	100.00+
PERSONAL PROPERTY-----	7,062,676	41,460,542	48,523,218	51,120,098	(5.08)
TOTAL UNSECURED VALUATION-----	\$9,052,808	\$57,531,035	\$66,583,843	\$60,146,913	10.70
EXEMPTIONS:					
HOMEOWNERS'-----					
ALL OTHER-----	\$7,328	\$1,322,096	\$1,329,424	\$1,094,785	21.43
NET UNSECURED VALUATION-----	\$9,045,480	\$56,208,939	\$65,254,419	\$59,052,128	10.50
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$178,327,300	\$2,797,917,965	\$2,976,245,265	\$2,829,202,180	5.20
STATE ASSESSED					
LAND-----		\$5,412,207	\$5,412,207	\$5,193,947	4.20
IMPROVEMENTS-----		97,186,883	97,186,883	90,295,261	7.63
PERSONAL PROPERTY-----		1,235,935	1,235,935	9,822,602	(87.42)
TOTAL STATE ASSESSED VALUATION-----		\$103,835,025	\$103,835,025	\$105,311,810	(1.40)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$178,327,300	\$2,901,752,990	\$3,080,080,290	\$2,934,513,990	4.96

COLUSA COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1999-00

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1999-00 TOTAL ASSESSED VALUATION	1998-99 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$71,066,082	\$623,263,699	\$694,329,781	\$707,238,393	(1.83)
IMPROVEMENTS-----	245,935,340	425,372,932	671,308,272	642,944,008	4.41
PERSONAL PROPERTY-----	7,250,931	84,368,100	91,619,031	77,204,219	18.67
TOTAL SECURED VALUATION-----	\$324,252,353	\$1,133,004,731	\$1,457,257,084	\$1,427,386,620	2.09
EXEMPTIONS:					
HOMEOWNERS'-----	\$11,228,668	\$12,341,565	\$23,570,233	\$23,251,983	1.37
ALL OTHER-----	5,567,508	2,322,807	7,890,315	7,443,183	6.01
NET SECURED VALUATION-----	\$307,456,177	\$1,118,340,359	\$1,425,796,536	\$1,396,691,454	2.08
UNSECURED ROLL					
LAND-----	\$1,092,231	\$1,314,313	\$2,406,544	\$2,348,274	2.48
IMPROVEMENTS-----	11,765,114	49,291,731	61,056,845	51,736,653	18.01
PERSONAL PROPERTY-----	18,398,286	67,467,847	85,866,133	79,241,410	8.36
TOTAL UNSECURED VALUATION-----	\$31,255,631	\$118,073,891	\$149,329,522	\$133,326,337	12.00
EXEMPTIONS:					
HOMEOWNERS'-----	\$7,000	\$82,861	\$89,861	\$89,758	0.11
ALL OTHER-----	8,768,453	721,605	9,490,058	8,832,273	7.45
NET UNSECURED VALUATION-----	\$22,480,178	\$117,269,425	\$139,749,603	\$124,404,306	12.34
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$329,936,355	\$1,235,609,784	\$1,565,546,139	\$1,521,095,760	2.92
STATE ASSESSED					
LAND-----	\$417,823	\$7,091,432	\$7,509,255	\$7,279,052	3.16
IMPROVEMENTS-----	10,277	144,805,582	144,815,859	154,113,338	(6.03)
PERSONAL PROPERTY-----	57,992	8,005,920	8,063,912	4,961,962	62.51
TOTAL STATE ASSESSED VALUATION-----	\$486,092	\$159,902,934	\$160,389,026	\$166,354,352	(3.59)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$330,422,447	\$1,395,512,718	\$1,725,935,165	\$1,687,450,112	2.28

CONTRA COSTA COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1999-00

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CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1999-00 TOTAL ASSESSED VALUATION	1998-99 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$20,967,607,968	\$6,135,772,744	\$27,103,380,712	\$25,103,299,155	7.97
IMPROVEMENTS-----	35,423,972,859	10,722,616,211	46,146,589,070	43,438,625,764	6.23
PERSONAL PROPERTY-----	438,224,125	255,543,618	693,767,743	576,199,360	20.40
TOTAL SECURED VALUATION-----	\$56,829,804,952	\$17,113,932,573	\$73,943,737,525	\$69,118,124,279	6.98
EXEMPTIONS:					
HOMEOWNERS'-----	\$1,191,922,397	\$283,322,633	\$1,475,245,030	\$1,460,888,543	0.98
ALL OTHER-----	1,477,688,763	146,442,776	1,624,131,539	1,501,195,396	8.19
NET SECURED VALUATION-----	\$54,160,193,792	\$16,684,167,164	\$70,844,360,956	\$66,156,040,340	7.09
UNSECURED ROLL					
LAND-----	\$121,581,596	\$47,684,936	\$169,266,532	\$170,618,004	(0.79)
IMPROVEMENTS-----	904,312,855	399,024,339	1,303,337,194	1,194,739,808	9.09
PERSONAL PROPERTY-----	1,330,701,897	255,318,691	1,586,020,588	1,635,156,280	(3.00)
TOTAL UNSECURED VALUATION-----	\$2,356,596,348	\$702,027,966	\$3,058,624,314	\$3,000,514,092	1.94
EXEMPTIONS:					
HOMEOWNERS'-----	\$326,866	\$239,819	\$566,685	\$599,972	(5.55)
ALL OTHER-----	54,143,851	4,651,634	58,795,485	53,275,259	10.36
NET UNSECURED VALUATION-----	\$2,302,125,631	\$697,136,513	\$2,999,262,144	\$2,946,638,861	1.79
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$56,462,319,423	\$17,381,303,677	\$73,843,623,100	\$69,102,679,201	6.86
STATE ASSESSED					
LAND-----	\$29,848,339	\$254,899,453	\$284,747,792	\$277,611,757	2.57
IMPROVEMENTS-----	19,088,822	2,457,359,069	2,476,447,891	2,348,163,774	5.46
PERSONAL PROPERTY-----	5,940,674	209,168,653	215,109,327	517,618,779	(58.44)
TOTAL STATE ASSESSED VALUATION-----	\$54,877,835	\$2,921,427,175	\$2,976,305,010	\$3,143,394,310	(5.32)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$56,517,197,258	\$20,302,730,852	\$76,819,928,110	\$72,246,073,511	6.33

DEL NORTE COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1999-00

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1999-00 TOTAL ASSESSED VALUATION	1998-99 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$52,314,118	\$322,395,672	\$374,709,790	\$362,692,321	3.31
IMPROVEMENTS-----	117,750,627	486,854,457	604,605,084	585,343,687	3.29
PERSONAL PROPERTY-----	8,392,058	24,298,576	32,690,634	31,825,041	2.72
TOTAL SECURED VALUATION-----	\$178,456,803	\$833,548,705	\$1,012,005,508	\$979,861,049	3.28
EXEMPTIONS:					
HOMEOWNERS'-----	\$3,425,179	\$30,808,801	\$34,233,980	\$34,570,468	(0.97)
ALL OTHER-----	4,019,953	46,837,856	50,857,809	46,768,684	8.74
NET SECURED VALUATION-----	\$171,011,671	\$755,902,048	\$926,913,719	\$898,521,897	3.16
UNSECURED ROLL					
LAND-----	\$1,198,062	\$6,465,024	\$7,663,086	\$8,006,106	(4.28)
IMPROVEMENTS-----	3,895,949	10,398,907	14,294,856	13,412,524	6.58
PERSONAL PROPERTY-----	7,596,014	13,956,715	21,552,729	20,856,976	3.34
TOTAL UNSECURED VALUATION-----	\$12,690,025	\$30,820,646	\$43,510,671	\$42,275,606	2.92
EXEMPTIONS:					
HOMEOWNERS'-----					
ALL OTHER-----	\$1,096,001	\$635,173	\$1,731,174	\$1,308,811	32.27
NET UNSECURED VALUATION-----	\$11,594,024	\$30,185,473	\$41,779,497	\$40,966,795	1.98
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$182,605,695	\$786,087,521	\$968,693,216	\$939,488,692	3.11
STATE ASSESSED					
LAND-----		\$1,161,323	\$1,161,323	\$1,131,340	2.65
IMPROVEMENTS-----	\$10,759	34,736,567	34,747,326	34,914,946	(0.48)
PERSONAL PROPERTY-----		10,213,273	10,213,273	11,273,549	(9.40)
TOTAL STATE ASSESSED VALUATION-----	\$10,759	\$46,111,163	\$46,121,922	\$47,319,835	(2.53)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$182,616,454	\$832,198,684	\$1,014,815,138	\$986,808,527	2.84

EL DORADO COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1999-00

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CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1999-00 TOTAL ASSESSED VALUATION	1998-99 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$641,964,649	\$3,187,697,942	\$3,829,662,591	\$3,634,832,581	5.36
IMPROVEMENTS-----	1,893,349,204	5,869,443,584	7,762,792,788	7,338,452,247	5.78
PERSONAL PROPERTY-----	36,721,456	91,599,129	128,320,585	149,104,689	(13.94)
TOTAL SECURED VALUATION-----	\$2,572,035,309	\$9,148,740,655	\$11,720,775,964	\$11,122,389,517	5.38
EXEMPTIONS:					
HOMEOWNERS'-----	\$31,840,268	\$212,528,987	\$244,369,255	\$241,406,985	1.23
ALL OTHER-----	76,010,808	62,893,212	138,904,020	183,262,230	(24.20)
NET SECURED VALUATION-----	\$2,464,184,233	\$8,873,318,456	\$11,337,502,689	\$10,697,720,302	5.98
UNSECURED ROLL					
LAND-----	\$2,496,773	\$10,314,751	\$12,811,524	\$12,502,700	2.47
IMPROVEMENTS-----	33,088,443	40,753,190	73,841,633	67,893,887	8.76
PERSONAL PROPERTY-----	67,775,404	163,481,738	231,257,142	196,954,006	17.42
TOTAL UNSECURED VALUATION-----	\$103,360,620	\$214,549,679	\$317,910,299	\$277,350,593	14.62
EXEMPTIONS:					
HOMEOWNERS'-----	-----	\$49,000	\$49,000	\$49,000	-----
ALL OTHER-----	\$102,196	1,596,076	1,698,272	1,544,797	9.93
NET UNSECURED VALUATION-----	\$103,258,424	\$212,904,603	\$316,163,027	\$275,756,796	14.65
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$2,567,442,657	\$9,086,223,059	\$11,653,665,716	\$10,973,477,098	6.20
STATE ASSESSED					
LAND-----	\$939,513	\$9,978,947	\$10,918,460	\$12,085,796	(9.66)
IMPROVEMENTS-----	16,607	275,111,800	275,128,407	253,487,044	8.54
PERSONAL PROPERTY-----	4,288	9,446,574	9,450,862	36,691,367	(74.24)
TOTAL STATE ASSESSED VALUATION-----	\$960,408	\$294,537,321	\$295,497,729	\$302,264,207	(2.24)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$2,568,403,065	\$9,380,760,380	\$11,949,163,445	\$11,275,741,305	5.97

FRESNO COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1999-00

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1999-00 TOTAL ASSESSED VALUATION	1998-99 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$5,715,746,186	\$3,660,853,636	\$9,376,599,822	\$9,239,719,751	1.48
IMPROVEMENTS-----	14,282,455,568	5,362,317,304	19,644,772,872	18,936,446,146	3.74
PERSONAL PROPERTY-----	574,594,718	472,602,488	1,047,197,206	1,052,921,263	(0.54)
TOTAL SECURED VALUATION-----	\$20,572,796,472	\$9,495,773,428	\$30,068,569,900	\$29,229,087,160	2.87
EXEMPTIONS:					
HOMEOWNERS'-----	\$584,153,599	\$199,443,573	\$783,597,172	\$777,522,682	0.78
ALL OTHER-----	672,862,287	71,020,645	743,882,932	772,257,388	(3.67)
NET SECURED VALUATION-----	\$19,315,780,586	\$9,225,309,210	\$28,541,089,796	\$27,679,307,090	3.11
UNSECURED ROLL					
LAND-----	\$50,208,874	\$18,120,134	\$68,329,008	\$68,372,138	(0.06)
IMPROVEMENTS-----	445,234,118	234,116,483	679,350,601	642,136,468	5.80
PERSONAL PROPERTY-----	860,430,510	423,108,135	1,283,538,645	1,248,925,049	2.77
TOTAL UNSECURED VALUATION-----	\$1,355,873,502	\$675,344,752	\$2,031,218,254	\$1,959,433,655	3.66
EXEMPTIONS:					
HOMEOWNERS'-----	\$7,000	\$225,341	\$232,341	\$272,457	(14.72)
ALL OTHER-----	35,540,742	5,810,587	41,351,329	40,113,474	3.09
NET UNSECURED VALUATION-----	\$1,320,325,760	\$669,308,824	\$1,989,634,584	\$1,919,047,724	3.68
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$20,636,106,346	\$9,894,618,034	\$30,530,724,380	\$29,598,354,814	3.15
STATE ASSESSED					
LAND-----	\$17,473,176	\$131,229,046	\$148,702,222	\$147,076,604	1.11
IMPROVEMENTS-----	4,895,847	2,252,608,737	2,257,504,584	2,114,119,078	6.78
PERSONAL PROPERTY-----	2,267,737	81,318,735	83,586,472	188,611,698	(55.68)
TOTAL STATE ASSESSED VALUATION-----	\$24,636,760	\$2,465,156,518	\$2,489,793,278	\$2,449,807,380	1.63
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$20,660,743,106	\$12,359,774,552	\$33,020,517,658	\$32,048,162,194	3.03

GLENN COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1999-00

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CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1999-00 TOTAL ASSESSED VALUATION	1998-99 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$88,078,617	\$531,913,965	\$619,992,582	\$605,949,726	2.32
IMPROVEMENTS-----	253,183,528	425,864,966	679,048,494	645,384,608	5.22
PERSONAL PROPERTY-----	14,253,178	102,399,149	116,652,327	113,443,434	2.83
TOTAL SECURED VALUATION-----	\$355,515,323	\$1,060,178,080	\$1,415,693,403	\$1,364,777,768	3.73
EXEMPTIONS:					
HOMEOWNERS'-----	\$15,473,269	\$18,385,147	\$33,858,416	\$33,504,813	1.06
ALL OTHER-----	16,854,626	6,742,208	23,596,834	22,357,702	5.54
NET SECURED VALUATION-----	\$323,187,428	\$1,035,050,725	\$1,358,238,153	\$1,308,915,253	3.77
UNSECURED ROLL					
LAND-----	\$1,016,147	\$826,459	\$1,842,606	\$1,816,003	1.46
IMPROVEMENTS-----	4,258,600	3,088,858	7,347,458	12,678,004	(42.05)
PERSONAL PROPERTY-----	14,050,235	31,742,864	45,793,099	41,363,063	10.71
TOTAL UNSECURED VALUATION-----	\$19,324,982	\$35,658,181	\$54,983,163	\$55,857,070	(1.56)
EXEMPTIONS:					
HOMEOWNERS'-----	-----	\$14,000	\$14,000	\$14,000	-----
ALL OTHER-----	\$94,846	219,654	314,500	205,714	52.88
NET UNSECURED VALUATION-----	\$19,230,136	\$35,424,527	\$54,654,663	\$55,637,356	(1.77)
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$342,417,564	\$1,070,475,252	\$1,412,892,816	\$1,364,552,609	3.54
STATE ASSESSED					
LAND-----	\$1,686,802	\$4,205,500	\$5,892,302	\$5,885,086	0.12
IMPROVEMENTS-----	9,563	103,785,681	103,795,244	104,036,280	(0.23)
PERSONAL PROPERTY-----	48,081	4,820,997	4,869,078	6,493,705	(25.02)
TOTAL STATE ASSESSED VALUATION-----	\$1,744,446	\$112,812,178	\$114,556,624	\$116,415,071	(1.60)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$344,162,010	\$1,183,287,430	\$1,527,449,440	\$1,480,967,680	3.14

HUMBOLDT COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1999-00

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1999-00 TOTAL ASSESSED VALUATION	1998-99 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$687,071,571	\$1,376,132,844	\$2,063,204,415	\$1,985,307,471	3.92
IMPROVEMENTS-----	1,614,941,309	2,067,934,760	3,682,876,069	3,586,001,149	2.70
PERSONAL PROPERTY-----	93,302,395	118,814,038	212,116,433	163,775,259	29.52
TOTAL SECURED VALUATION-----	\$2,395,315,275	\$3,562,881,642	\$5,958,196,917	\$5,735,083,879	3.89
EXEMPTIONS:					
HOMEOWNERS'-----	\$71,958,257	\$104,944,237	\$176,902,494	\$175,954,658	0.54
ALL OTHER-----	131,069,384	53,714,834	184,784,218	167,674,985	10.20
NET SECURED VALUATION-----	\$2,192,287,634	\$3,404,222,571	\$5,596,510,205	\$5,391,454,236	3.80
UNSECURED ROLL					
LAND-----	\$8,041,589	\$10,675,018	\$18,716,607	\$17,893,825	4.60
IMPROVEMENTS-----	99,777,998	74,928,471	174,706,469	174,553,013	0.09
PERSONAL PROPERTY-----	132,323,456	113,174,244	245,497,700	236,827,963	3.66
TOTAL UNSECURED VALUATION-----	\$240,143,043	\$198,777,733	\$438,920,776	\$429,274,801	2.25
EXEMPTIONS:					
HOMEOWNERS'-----	\$117,600	\$420,950	\$538,550	\$606,992	(11.28)
ALL OTHER-----	2,602,760	791,591	3,394,351	2,649,814	28.10
NET UNSECURED VALUATION-----	\$237,422,683	\$197,565,192	\$434,987,875	\$426,017,995	2.11
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$2,429,710,317	\$3,601,787,763	\$6,031,498,080	\$5,817,472,231	3.68
STATE ASSESSED					
LAND-----	\$2,717,063	\$6,828,081	\$9,545,144	\$9,675,569	(1.35)
IMPROVEMENTS-----	744,594	216,391,352	217,135,946	200,127,454	8.50
PERSONAL PROPERTY-----	-----	8,592,888	8,592,888	31,392,258	(72.63)
TOTAL STATE ASSESSED VALUATION-----	\$3,461,657	\$231,812,321	\$235,273,978	\$241,195,281	(2.45)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$2,433,171,974	\$3,833,600,084	\$6,266,772,058	\$6,058,667,512	3.43

IMPERIAL COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1999-00

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CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1999-00 TOTAL ASSESSED VALUATION	1998-99 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$713,294,603	\$1,431,569,037	\$2,144,863,640	\$2,095,426,991	2.36
IMPROVEMENTS-----	1,777,580,242	977,909,979	2,755,490,221	2,688,926,048	2.48
PERSONAL PROPERTY-----	45,374,314	146,008,566	191,382,880	179,707,826	6.50
TOTAL SECURED VALUATION-----	\$2,536,249,159	\$2,555,487,582	\$5,091,736,741	\$4,964,060,865	2.57
EXEMPTIONS:					
HOMEOWNERS'-----	\$89,729,369	\$27,985,733	\$117,715,102	\$116,606,745	0.95
ALL OTHER-----	52,688,807	5,866,410	58,555,217	51,276,393	14.20
NET SECURED VALUATION-----	\$2,393,830,983	\$2,521,635,439	\$4,915,466,422	\$4,796,177,727	2.49
UNSECURED ROLL					
LAND-----	\$9,669,389	\$16,787,330	\$26,456,719	\$36,583,512	(27.68)
IMPROVEMENTS-----	45,395,427	217,395,640	262,791,067	258,884,784	1.51
PERSONAL PROPERTY-----	163,935,280	177,695,618	341,630,898	293,377,168	16.45
TOTAL UNSECURED VALUATION-----	\$219,000,096	\$411,878,588	\$630,878,684	\$588,845,464	7.14
EXEMPTIONS:					
HOMEOWNERS'-----	\$10,463	\$61,635	\$72,098	\$71,912	0.26
ALL OTHER-----	1,067,721	606,339	1,674,060	1,177,173	42.21
NET UNSECURED VALUATION-----	\$217,921,912	\$411,210,614	\$629,132,526	\$587,596,379	7.07
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$2,611,752,895	\$2,932,846,053	\$5,544,598,948	\$5,383,774,106	2.99
STATE ASSESSED					
LAND-----	\$4,570,642	\$19,902,957	\$24,473,599	\$21,176,239	15.57
IMPROVEMENTS-----	418,077	162,505,325	162,923,402	175,588,447	(7.21)
PERSONAL PROPERTY-----	208,610	11,702,703	11,911,313	27,565,295	(56.79)
TOTAL STATE ASSESSED VALUATION-----	\$5,197,329	\$194,110,985	\$199,308,314	\$224,329,981	(11.15)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$2,616,950,224	\$3,126,957,038	\$5,743,907,262	\$5,608,104,087	2.42

INYO COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1999-00

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1999-00 TOTAL ASSESSED VALUATION	1998-99 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$100,972,067	\$1,150,784,516	\$1,251,756,583	\$1,119,206,485	11.84
IMPROVEMENTS-----	130,482,831	888,805,670	1,019,288,501	964,538,334	5.68
PERSONAL PROPERTY-----	6,961,100	36,137,800	43,098,900	34,633,144	24.44
TOTAL SECURED VALUATION-----	\$238,415,998	\$2,075,727,986	\$2,314,143,984	\$2,118,377,963	9.24
EXEMPTIONS:					
HOMEOWNERS'-----	\$3,855,880	\$22,948,845	\$26,804,725	\$26,430,595	1.42
ALL OTHER-----	7,315,887	20,344,461	27,660,348	26,443,850	4.60
NET SECURED VALUATION-----	\$227,244,231	\$2,032,434,680	\$2,259,678,911	\$2,065,503,518	9.40
UNSECURED ROLL					
LAND-----		\$4,213,661	\$4,213,661	\$4,079,772	3.28
IMPROVEMENTS-----	\$1,668,948	23,715,856	25,384,804	25,348,635	0.14
PERSONAL PROPERTY-----	9,266,330	30,421,613	39,687,943	33,375,359	18.91
TOTAL UNSECURED VALUATION-----	\$10,935,278	\$58,351,130	\$69,286,408	\$62,803,766	10.32
EXEMPTIONS:					
HOMEOWNERS'-----					
ALL OTHER-----	\$19,600	\$433,198	\$452,798	\$404,708	11.88
NET UNSECURED VALUATION-----	\$10,915,678	\$57,917,932	\$68,833,610	\$62,399,058	10.31
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$238,159,909	\$2,090,352,612	\$2,328,512,521	\$2,127,902,576	9.43
STATE ASSESSED					
LAND-----		\$11,289,663	\$11,289,663	\$11,289,663	-----
IMPROVEMENTS-----	\$23,440	74,462,152	74,485,592	70,184,142	6.13
PERSONAL PROPERTY-----		6,458,034	6,458,034	8,686,133	(25.65)
TOTAL STATE ASSESSED VALUATION-----	\$23,440	\$92,209,849	\$92,233,289	\$90,159,938	2.30
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$238,183,349	\$2,182,562,461	\$2,420,745,810	\$2,218,062,514	9.14

KERN COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1999-00

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CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1999-00 TOTAL ASSESSED VALUATION	1998-99 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$3,394,366,768	\$14,591,170,115	\$17,985,536,883	\$15,193,449,041	18.38
IMPROVEMENTS-----	9,555,030,803	10,170,712,341	19,725,743,144	17,924,529,732	10.05
PERSONAL PROPERTY-----	194,074,058	353,164,267	547,238,325	533,987,025	2.48
TOTAL SECURED VALUATION-----	\$13,143,471,629	\$25,115,046,723	\$38,258,518,352	\$33,651,965,798	13.69
EXEMPTIONS:					
HOMEOWNERS'-----	\$403,080,460	\$293,692,595	\$696,773,055	\$657,033,582	6.05
ALL OTHER-----	661,904,602	145,688,804	807,593,406	732,559,546	10.24
NET SECURED VALUATION-----	\$12,078,486,567	\$24,675,665,324	\$36,754,151,891	\$32,262,372,670	13.92
UNSECURED ROLL					
LAND-----	\$13,434,243	\$63,225,299	\$76,659,542	\$238,495,585	(67.86)
IMPROVEMENTS-----	161,523,508	711,654,850	873,178,358	1,324,755,686	(34.09)
PERSONAL PROPERTY-----	459,582,018	723,966,843	1,183,548,861	1,106,076,246	7.00
TOTAL UNSECURED VALUATION-----	\$634,539,769	\$1,498,846,992	\$2,133,386,761	\$2,669,327,517	(20.08)
EXEMPTIONS:					
HOMEOWNERS'-----	\$30,256	\$1,016,728	\$1,046,984	\$38,785,094	(97.30)
ALL OTHER-----	1,471,029	5,017,805	6,488,834	46,262,669	(85.97)
NET UNSECURED VALUATION-----	\$633,038,484	\$1,492,812,459	\$2,125,850,943	\$2,584,279,754	(17.74)
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$12,711,525,051	\$26,168,477,783	\$38,880,002,834	\$34,846,652,424	11.57
STATE ASSESSED					
LAND-----	\$18,992,935	\$87,735,777	\$106,728,712	\$103,764,841	2.86
IMPROVEMENTS-----	7,013,677	1,444,730,641	1,451,744,318	1,451,605,082	0.01
PERSONAL PROPERTY-----	2,731,148	62,491,111	65,222,259	133,993,616	(51.32)
TOTAL STATE ASSESSED VALUATION-----	\$28,737,760	\$1,594,957,529	\$1,623,695,289	\$1,689,363,539	(3.89)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$12,740,262,811	\$27,763,435,312	\$40,503,698,123	\$36,536,015,963	10.86

KINGS COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1999-00

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1999-00 TOTAL ASSESSED VALUATION	1998-99 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$583,372,954	\$601,657,540	\$1,185,030,494	\$1,165,674,494	1.66
IMPROVEMENTS-----	1,776,244,695	931,726,843	2,707,971,538	2,588,426,227	4.62
PERSONAL PROPERTY-----	65,449,245	133,878,326	199,327,571	195,623,322	1.89
TOTAL SECURED VALUATION-----	\$2,425,066,894	\$1,667,262,709	\$4,092,329,603	\$3,949,724,043	3.61
EXEMPTIONS:					
HOMEOWNERS'-----	\$82,117,614	\$27,011,523	\$109,129,137	\$108,375,536	0.70
ALL OTHER-----	107,720,181	9,794,929	117,515,110	53,922,635	100.00+
NET SECURED VALUATION-----	\$2,235,229,099	\$1,630,456,257	\$3,865,685,356	\$3,787,425,872	2.07
UNSECURED ROLL					
LAND-----	\$5,088,059	\$9,322,557	\$14,410,616	\$14,503,845	(0.64)
IMPROVEMENTS-----	29,973,083	23,781,176	53,754,259	56,599,329	(5.03)
PERSONAL PROPERTY-----	47,631,660	56,868,133	104,499,793	107,284,156	(2.60)
TOTAL UNSECURED VALUATION-----	\$82,692,802	\$89,971,866	\$172,664,668	\$178,387,330	(3.21)
EXEMPTIONS:					
HOMEOWNERS'-----	-----	\$102,533	\$102,533	\$102,451	0.08
ALL OTHER-----	\$2,892,575	198,150	3,090,725	3,285,523	(5.93)
NET UNSECURED VALUATION-----	\$79,800,227	\$89,671,183	\$169,471,410	\$174,999,356	(3.16)
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$2,315,029,326	\$1,720,127,440	\$4,035,156,766	\$3,962,425,228	1.84
STATE ASSESSED					
LAND-----	\$3,008,888	\$5,694,580	\$8,703,468	\$8,139,883	6.92
IMPROVEMENTS-----	577,021	196,381,137	196,958,158	199,338,515	(1.19)
PERSONAL PROPERTY-----	295,146	2,944,104	3,239,250	3,069,215	5.54
TOTAL STATE ASSESSED VALUATION-----	\$3,881,055	\$205,019,821	\$208,900,876	\$210,547,613	(0.78)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$2,318,910,381	\$1,925,147,261	\$4,244,057,642	\$4,172,972,841	1.70

LAKE COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1999-00

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CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1999-00 TOTAL ASSESSED VALUATION	1998-99 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$243,729,735	\$993,273,328	\$1,237,003,063	\$1,195,065,424	3.51
IMPROVEMENTS-----	433,382,141	1,430,793,238	1,864,175,379	1,816,613,155	2.62
PERSONAL PROPERTY-----	9,190,225	42,555,216	51,745,441	46,494,695	11.29
TOTAL SECURED VALUATION-----	\$686,302,101	\$2,466,621,782	\$3,152,923,883	\$3,058,173,274	3.10
EXEMPTIONS:					
HOMEOWNERS'-----	\$24,191,643	\$64,093,876	\$88,285,519	\$88,640,512	(0.40)
ALL OTHER-----	17,156,169	37,508,355	54,664,524	51,451,497	6.24
NET SECURED VALUATION-----	\$644,954,289	\$2,365,019,551	\$3,009,973,840	\$2,918,081,265	3.15
UNSECURED ROLL					
LAND-----	\$5,876,551	\$42,158,928	\$48,035,479	\$42,853,100	12.09
IMPROVEMENTS-----	13,537,876	72,906,429	86,444,305	106,242,149	(18.63)
PERSONAL PROPERTY-----	19,067,952	45,180,459	64,248,411	67,175,240	(4.36)
TOTAL UNSECURED VALUATION-----	\$38,482,379	\$160,245,816	\$198,728,195	\$216,270,489	(8.11)
EXEMPTIONS:					
HOMEOWNERS'-----	\$17,638	\$106,878	\$124,516	\$123,682	0.67
ALL OTHER-----	1,072,150	35,050	1,107,200	1,177,980	(6.01)
NET UNSECURED VALUATION-----	\$37,392,591	\$160,103,888	\$197,496,479	\$214,968,827	(8.13)
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$682,346,880	\$2,525,123,439	\$3,207,470,319	\$3,133,050,092	2.38
STATE ASSESSED					
LAND-----	\$202,350	\$9,420,999	\$9,623,349	\$9,229,852	4.26
IMPROVEMENTS-----	-----	185,583,137	185,583,137	193,140,023	(3.91)
PERSONAL PROPERTY-----	-----	5,988,578	5,988,578	3,279,732	82.59
TOTAL STATE ASSESSED VALUATION-----	\$202,350	\$200,992,714	\$201,195,064	\$205,649,607	(2.17)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$682,549,230	\$2,726,116,153	\$3,408,665,383	\$3,338,699,699	2.10

LASSEN COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1999-00

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1999-00 TOTAL ASSESSED VALUATION	1998-99 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$91,548,766	\$367,341,652	\$458,890,418	\$448,111,545	2.41
IMPROVEMENTS-----	243,305,441	472,833,476	716,138,917	699,263,898	2.41
PERSONAL PROPERTY-----	8,362,536	52,962,041	61,324,577	59,861,416	2.44
TOTAL SECURED VALUATION-----	\$343,216,743	\$893,137,169	\$1,236,353,912	\$1,207,236,859	2.41
EXEMPTIONS:					
HOMEOWNERS'-----	\$11,460,745	\$27,814,962	\$39,275,707	\$39,113,151	0.42
ALL OTHER-----	14,652,257	7,656,408	22,308,665	21,657,142	3.01
NET SECURED VALUATION-----	\$317,103,741	\$857,665,799	\$1,174,769,540	\$1,146,466,566	2.47
UNSECURED ROLL					
LAND-----	\$1,243,936	\$14,380,722	\$15,624,658	\$16,248,647	(3.84)
IMPROVEMENTS-----	6,811,072	38,494,242	45,305,314	49,719,568	(8.88)
PERSONAL PROPERTY-----	11,561,687	16,609,801	28,171,488	30,149,088	(6.56)
TOTAL UNSECURED VALUATION-----	\$19,616,695	\$69,484,765	\$89,101,460	\$96,117,303	(7.30)
EXEMPTIONS:					
HOMEOWNERS'-----	\$33,461	\$21,000	\$54,461	\$39,858	36.64
ALL OTHER-----	255,516	2,192,505	2,448,021	2,355,323	3.94
NET UNSECURED VALUATION-----	\$19,327,718	\$67,271,260	\$86,598,978	\$93,722,122	(7.60)
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$336,431,459	\$924,937,059	\$1,261,368,518	\$1,240,188,688	1.71
STATE ASSESSED					
LAND-----	\$199,018	\$15,081,345	\$15,280,363	\$14,385,856	6.22
IMPROVEMENTS-----	-----	149,166,910	149,166,910	145,385,431	2.60
PERSONAL PROPERTY-----	-----	8,631,600	8,631,600	6,977,496	23.71
TOTAL STATE ASSESSED VALUATION-----	\$199,018	\$172,879,855	\$173,078,873	\$166,748,783	3.80
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$336,630,477	\$1,097,816,914	\$1,434,447,391	\$1,406,937,471	1.96

LOS ANGELES COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1999-00

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CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1999-00 TOTAL ASSESSED VALUATION	1998-99 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$220,418,655,592	\$20,187,762,238	\$240,606,417,830	\$226,026,879,092	6.45
IMPROVEMENTS-----	251,582,851,290	21,016,133,556	272,598,984,846	258,526,874,049	5.44
PERSONAL PROPERTY-----	7,406,521,106	304,171,377	7,710,692,483	7,655,173,447	0.73
TOTAL SECURED VALUATION-----	\$479,408,027,988	\$41,508,067,171	\$520,916,095,159	\$492,208,926,588	5.83
EXEMPTIONS:					
HOMEOWNERS'-----	\$7,215,462,392	\$906,982,334	\$8,122,444,726	\$8,220,673,869	(1.19)
ALL OTHER-----	15,558,592,398	585,969,713	16,144,562,111	16,113,653,749	0.19
NET SECURED VALUATION-----	\$456,633,973,198	\$40,015,115,124	\$496,649,088,322	\$467,874,598,970	6.15
UNSECURED ROLL					
LAND-----	\$1,859,049	-----	\$1,859,049	\$10,403,541	(82.13)
IMPROVEMENTS-----	10,658,069,100	\$579,535,700	11,237,604,800	10,900,469,876	3.09
PERSONAL PROPERTY-----	25,513,935,388	1,069,206,957	26,583,142,345	25,897,243,982	2.65
TOTAL UNSECURED VALUATION-----	\$36,173,863,537	\$1,648,742,657	\$37,822,606,194	\$36,808,117,399	2.76
EXEMPTIONS:					
HOMEOWNERS'-----	\$742,213	\$511,047	\$1,253,260	\$1,840,187	(31.89)
ALL OTHER-----	1,199,226,563	28,506,324	1,227,732,887	1,511,715,253	(18.79)
NET UNSECURED VALUATION-----	\$34,973,894,761	\$1,619,725,286	\$36,593,620,047	\$35,294,561,959	3.68
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$491,607,867,959	\$41,634,840,410	\$533,242,708,369	\$503,169,160,929	5.98
STATE ASSESSED					
LAND-----	\$301,561,286	\$2,245,268,955	\$2,546,830,241	\$2,650,866,254	(3.92)
IMPROVEMENTS-----	140,756,442	8,983,945,823	9,124,702,265	6,855,206,662	33.11
PERSONAL PROPERTY-----	59,445,376	1,353,683,481	1,413,128,857	3,886,609,701	(63.64)
TOTAL STATE ASSESSED VALUATION-----	\$501,763,104	\$12,582,898,259	\$13,084,661,363	\$13,392,682,617	(2.30)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$492,109,631,063	\$54,217,738,669	\$546,327,369,732	\$516,561,843,546	5.76

MADERA COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1999-00

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1999-00 TOTAL ASSESSED VALUATION	1998-99 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$323,931,672	\$1,474,093,806	\$1,798,025,478	\$1,806,949,045	(0.49)
IMPROVEMENTS-----	931,206,889	2,709,113,233	3,640,320,122	3,511,704,786	3.66
PERSONAL PROPERTY-----	44,419,136	176,556,110	220,975,246	197,484,340	11.90
TOTAL SECURED VALUATION-----	\$1,299,557,697	\$4,359,763,149	\$5,659,320,846	\$5,516,138,171	2.60
EXEMPTIONS:					
HOMEOWNERS'-----	\$39,118,115	\$75,840,204	\$114,958,319	\$114,315,405	0.56
ALL OTHER-----	50,976,309	154,136,076	205,112,385	160,662,062	27.67
NET SECURED VALUATION-----	\$1,209,463,273	\$4,129,786,869	\$5,339,250,142	\$5,241,160,704	1.87
UNSECURED ROLL					
LAND-----	\$1,201,611	\$6,236,178	\$7,437,789	\$7,425,458	0.17
IMPROVEMENTS-----	19,965,405	34,943,480	54,908,885	51,786,166	6.03
PERSONAL PROPERTY-----	66,256,905	89,414,090	155,670,995	151,517,397	2.74
TOTAL UNSECURED VALUATION-----	\$87,423,921	\$130,593,748	\$218,017,669	\$210,729,021	3.46
EXEMPTIONS:					
HOMEOWNERS'-----	\$4,155	\$175,807	\$179,962	\$158,720	13.38
ALL OTHER-----	728,349	1,427,158	2,155,507	1,804,026	19.48
NET UNSECURED VALUATION-----	\$86,691,417	\$128,990,783	\$215,682,200	\$208,766,275	3.31
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$1,296,154,690	\$4,258,777,652	\$5,554,932,342	\$5,449,926,979	1.93
STATE ASSESSED					
LAND-----	\$1,495,333	\$37,043,341	\$38,538,674	\$37,578,485	2.56
IMPROVEMENTS-----	182,715	311,067,667	311,250,382	264,101,038	17.85
PERSONAL PROPERTY-----	85,250	11,599,131	11,684,381	50,535,759	(76.88)
TOTAL STATE ASSESSED VALUATION-----	\$1,763,298	\$359,710,139	\$361,473,437	\$352,215,282	2.63
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$1,297,917,988	\$4,618,487,791	\$5,916,405,779	\$5,802,142,261	1.97

MARIN COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1999-00

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CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1999-00 TOTAL ASSESSED VALUATION	1998-99 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$8,129,648,660	\$3,290,667,624	\$11,420,316,284	\$10,374,261,370	10.08
IMPROVEMENTS-----	11,870,854,675	4,356,147,273	16,227,001,948	15,138,299,551	7.19
PERSONAL PROPERTY-----	53,010,510	21,458,704	74,469,214	75,989,241	(2.00)
TOTAL SECURED VALUATION-----	\$20,053,513,845	\$7,668,273,601	\$27,721,787,446	\$25,588,550,162	8.34
EXEMPTIONS:					
HOMEOWNERS'-----	\$272,085,818	\$110,733,336	\$382,819,154	\$365,839,636	4.64
ALL OTHER-----	450,862,607	127,543,901	578,406,508	542,263,177	6.67
NET SECURED VALUATION-----	\$19,330,565,420	\$7,429,996,364	\$26,760,561,784	\$24,680,447,349	8.43
UNSECURED ROLL					
LAND-----	\$44,002,710	\$26,718,673	\$70,721,383	\$61,736,439	14.55
IMPROVEMENTS-----	351,913,302	88,383,496	440,296,798	398,197,934	10.57
PERSONAL PROPERTY-----	546,825,199	87,158,975	633,984,174	573,634,963	10.52
TOTAL UNSECURED VALUATION-----	\$942,741,211	\$202,261,144	\$1,145,002,355	\$1,033,569,336	10.78
EXEMPTIONS:					
HOMEOWNERS'-----	\$1,110,755	\$465,924	\$1,576,679	\$1,374,878	14.68
ALL OTHER-----	28,727,931	70,863,737	99,591,668	86,339,105	15.35
NET UNSECURED VALUATION-----	\$912,902,525	\$130,931,483	\$1,043,834,008	\$945,855,353	10.36
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$20,243,467,945	\$7,560,927,847	\$27,804,395,792	\$25,626,302,702	8.50
STATE ASSESSED					
LAND-----	\$3,474,591	\$41,515,848	\$44,990,439	\$52,035,440	(13.54)
IMPROVEMENTS-----	75,462	335,580,747	335,656,209	220,819,942	52.00
PERSONAL PROPERTY-----	-----	12,761,154	12,761,154	137,166,381	(90.70)
TOTAL STATE ASSESSED VALUATION-----	\$3,550,053	\$389,857,749	\$393,407,802	\$410,021,763	(4.05)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$20,247,017,998	\$7,950,785,596	\$28,197,803,594	\$26,036,324,465	8.30

MARIPOSA COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1999-00

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1999-00 TOTAL ASSESSED VALUATION	1998-99 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	-----	\$433,116,963	\$433,116,963	\$420,807,568	2.93
IMPROVEMENTS-----	-----	615,266,519	615,266,519	588,693,265	4.51
PERSONAL PROPERTY-----	-----	18,942,396	18,942,396	20,010,615	(5.34)
TOTAL SECURED VALUATION-----	-----	\$1,067,325,878	\$1,067,325,878	\$1,029,511,448	3.67
EXEMPTIONS:					
HOMEOWNERS'-----	-----	\$27,092,853	\$27,092,853	\$26,807,083	1.07
ALL OTHER-----	-----	9,259,641	9,259,641	8,659,958	6.92
NET SECURED VALUATION-----	-----	\$1,030,973,384	\$1,030,973,384	\$994,044,407	3.72
UNSECURED ROLL					
LAND-----	-----	\$3,635,709	\$3,635,709	\$3,764,079	(3.41)
IMPROVEMENTS-----	-----	12,790,999	12,790,999	13,446,664	(4.88)
PERSONAL PROPERTY-----	-----	30,042,124	30,042,124	27,398,899	9.65
TOTAL UNSECURED VALUATION-----	-----	\$46,468,832	\$46,468,832	\$44,609,642	4.17
EXEMPTIONS:					
HOMEOWNERS'-----	-----				
ALL OTHER-----	-----	\$1,161,521	\$1,161,521	\$2,283,945	(49.14)
NET UNSECURED VALUATION-----	-----	\$45,307,311	\$45,307,311	\$42,325,697	7.04
TOTAL NET SECURED AND UNSECURED VALUATION-----	-----	\$1,076,280,695	\$1,076,280,695	\$1,036,370,104	3.85
STATE ASSESSED					
LAND-----	-----	\$10,070,826	\$10,070,826	\$10,058,476	0.12
IMPROVEMENTS-----	-----	81,257,079	81,257,079	73,986,501	9.83
PERSONAL PROPERTY-----	-----	1,166,152	1,166,152	9,092,610	(87.17)
TOTAL STATE ASSESSED VALUATION-----	-----	\$92,494,057	\$92,494,057	\$93,137,587	(0.69)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	-----	\$1,168,774,752	\$1,168,774,752	\$1,129,507,691	3.48

MENDOCINO COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1999-00

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CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1999-00 TOTAL ASSESSED VALUATION	1998-99 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$394,366,203	\$1,760,954,643	\$2,155,320,846	\$2,046,723,205	5.31
IMPROVEMENTS-----	863,134,314	2,098,843,959	2,961,978,273	2,824,431,418	4.87
PERSONAL PROPERTY-----	29,136,070	90,612,675	119,748,745	117,585,310	1.84
TOTAL SECURED VALUATION-----	\$1,286,636,587	\$3,950,411,277	\$5,237,047,864	\$4,988,739,933	4.98
EXEMPTIONS:					
HOMEOWNERS'-----	\$29,495,898	\$83,145,313	\$112,641,211	\$113,220,482	(0.51)
ALL OTHER-----	80,507,236	35,945,726	116,452,962	107,237,726	8.59
NET SECURED VALUATION-----	\$1,176,633,453	\$3,831,320,238	\$5,007,953,691	\$4,768,281,725	5.03
UNSECURED ROLL					
LAND-----	\$1,733,764	\$3,283,149	\$5,016,913	\$5,395,700	(7.02)
IMPROVEMENTS-----	57,068,835	51,056,470	108,125,305	104,954,142	3.02
PERSONAL PROPERTY-----	54,752,870	73,163,736	127,916,606	123,297,673	3.75
TOTAL UNSECURED VALUATION-----	\$113,555,469	\$127,503,355	\$241,058,824	\$233,647,515	3.17
EXEMPTIONS:					
HOMEOWNERS'-----	\$7,000	\$128,608	\$135,608	\$142,654	(4.94)
ALL OTHER-----	6,809,916	2,788,476	9,598,392	8,195,789	17.11
NET UNSECURED VALUATION-----	\$106,738,553	\$124,586,271	\$231,324,824	\$225,309,072	2.67
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$1,283,372,006	\$3,955,906,509	\$5,239,278,515	\$4,993,590,797	4.92
STATE ASSESSED					
LAND-----	\$986,080	\$6,983,896	\$7,969,976	\$7,433,934	7.21
IMPROVEMENTS-----	426,757	181,441,427	181,868,184	123,891,103	46.80
PERSONAL PROPERTY-----	192,305	11,036,420	11,228,725	68,283,641	(83.56)
TOTAL STATE ASSESSED VALUATION-----	\$1,605,142	\$199,461,743	\$201,066,885	\$199,608,678	0.73
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$1,284,977,148	\$4,155,368,252	\$5,440,345,400	\$5,193,199,475	4.76

MERCED COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1999-00

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1999-00 TOTAL ASSESSED VALUATION	1998-99 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$1,026,053,410	\$1,908,736,132	\$2,934,789,542	\$2,828,131,900	3.77
IMPROVEMENTS-----	2,907,114,842	2,366,044,287	5,273,159,129	4,990,812,473	5.66
PERSONAL PROPERTY-----	113,452,675	202,105,323	315,557,998	277,438,828	13.74
TOTAL SECURED VALUATION-----	\$4,046,620,927	\$4,476,885,742	\$8,523,506,669	\$8,096,383,201	5.28
EXEMPTIONS:					
HOMEOWNERS'-----	\$126,043,465	\$81,472,830	\$207,516,295	\$207,109,954	0.20
ALL OTHER-----	117,349,965	34,037,616	151,387,581	146,977,915	3.00
NET SECURED VALUATION-----	\$3,803,227,497	\$4,361,375,296	\$8,164,602,793	\$7,742,295,332	5.45
UNSECURED ROLL					
LAND-----	\$13,208,163	\$8,745,762	\$21,953,925	\$20,892,195	5.08
IMPROVEMENTS-----	155,177,498	173,991,654	329,169,152	328,800,055	0.11
PERSONAL PROPERTY-----	125,665,667	136,958,080	262,623,747	236,580,718	11.01
TOTAL UNSECURED VALUATION-----	\$294,051,328	\$319,695,496	\$613,746,824	\$586,272,968	4.69
EXEMPTIONS:					
HOMEOWNERS'-----	-----	\$284,376	\$284,376	\$43,267,828	(99.34)
ALL OTHER-----	\$44,005,852	7,819,284	51,825,136	8,087,665	100.00+
NET UNSECURED VALUATION-----	\$250,045,476	\$311,591,836	\$561,637,312	\$534,917,475	5.00
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$4,053,272,973	\$4,672,967,132	\$8,726,240,105	\$8,277,212,807	5.42
STATE ASSESSED					
LAND-----	\$9,573,577	\$17,031,798	\$26,605,375	\$25,871,378	2.84
IMPROVEMENTS-----	780,658	324,345,325	325,125,983	244,304,990	33.08
PERSONAL PROPERTY-----	474,598	22,000,732	22,475,330	95,862,934	(76.55)
TOTAL STATE ASSESSED VALUATION-----	\$10,828,833	\$363,377,855	\$374,206,688	\$366,039,302	2.23
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$4,064,101,806	\$5,036,344,987	\$9,100,446,793	\$8,643,252,109	5.29

MODOC COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1999-00

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CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1999-00 TOTAL ASSESSED VALUATION	1998-99 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$13,854,943	\$292,209,670	\$306,064,613	\$297,298,544	2.95
IMPROVEMENTS-----	65,848,057	143,686,297	209,534,354	203,479,545	2.98
PERSONAL PROPERTY-----	2,976,872	23,920,867	26,897,739	26,119,864	2.98
TOTAL SECURED VALUATION-----	\$82,679,872	\$459,816,834	\$542,496,706	\$526,897,953	2.96
EXEMPTIONS:					
HOMEOWNERS'-----	\$4,863,452	\$11,380,324	\$16,243,776	\$16,387,387	(0.88)
ALL OTHER-----	3,659,052	2,913,863	6,572,915	6,342,576	3.63
NET SECURED VALUATION-----	\$74,157,368	\$445,522,647	\$519,680,015	\$504,167,990	3.08
UNSECURED ROLL					
LAND-----	\$520,410	\$5,753,132	\$6,273,542	\$6,051,039	3.68
IMPROVEMENTS-----	1,801,533	3,117,984	4,919,517	4,754,193	3.48
PERSONAL PROPERTY-----	2,610,871	9,417,987	12,028,858	10,406,321	15.59
TOTAL UNSECURED VALUATION-----	\$4,932,814	\$18,289,103	\$23,221,917	\$21,211,553	9.48
EXEMPTIONS:					
HOMEOWNERS'-----	\$5,335	\$54,661	\$59,996	\$47,044	27.53
ALL OTHER-----	80,043	74,666	154,709	188,301	(17.84)
NET UNSECURED VALUATION-----	\$4,847,436	\$18,159,776	\$23,007,212	\$20,976,208	9.68
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$79,004,804	\$463,682,423	\$542,687,227	\$525,144,198	3.34
STATE ASSESSED					
LAND-----	\$1,137,024	\$5,459,469	\$6,596,493	\$6,676,526	(1.20)
IMPROVEMENTS-----	13,032	140,832,346	140,845,378	137,611,442	2.35
PERSONAL PROPERTY-----	7,481	3,901,627	3,909,108	3,804,612	2.75
TOTAL STATE ASSESSED VALUATION-----	\$1,157,537	\$150,193,442	\$151,350,979	\$148,092,580	2.20
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$80,162,341	\$613,875,865	\$694,038,206	\$673,236,778	3.09

MONO COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1999-00

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1999-00 TOTAL ASSESSED VALUATION	1998-99 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$351,260,625	\$291,333,622	\$642,594,247	\$614,665,772	4.54
IMPROVEMENTS-----	788,625,542	358,943,706	1,147,569,248	1,068,858,162	7.36
PERSONAL PROPERTY-----	6,036,208	7,142,397	13,178,605	15,508,312	(15.02)
TOTAL SECURED VALUATION-----	\$1,145,922,375	\$657,419,725	\$1,803,342,100	\$1,699,032,246	6.14
EXEMPTIONS:					
HOMEOWNERS'-----	\$6,638,800	\$7,928,149	\$14,566,949	\$13,973,976	4.24
ALL OTHER-----	7,430,818	1,750,477	9,181,295	9,048,875	1.46
NET SECURED VALUATION-----	\$1,131,852,757	\$647,741,099	\$1,779,593,856	\$1,676,009,395	6.18
UNSECURED ROLL					
LAND-----	\$6,283,006	\$42,800,982	\$49,083,988	\$49,157,308	(0.15)
IMPROVEMENTS-----	62,177,635	72,534,224	134,711,859	140,411,607	(4.06)
PERSONAL PROPERTY-----	35,777,504	11,897,773	47,675,277	42,077,180	13.30
TOTAL UNSECURED VALUATION-----	\$104,238,145	\$127,232,979	\$231,471,124	\$231,646,095	(0.08)
EXEMPTIONS:					
HOMEOWNERS'-----	-----	\$91,000	\$91,000	\$70,000	30.00
ALL OTHER-----	\$1,547,399	481,778	2,029,177	1,935,576	4.84
NET UNSECURED VALUATION-----	\$102,690,746	\$126,660,201	\$229,350,947	\$229,640,519	(0.13)
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$1,234,543,503	\$774,401,300	\$2,008,944,803	\$1,905,649,914	5.42
STATE ASSESSED					
LAND-----	-----	\$6,943,281	\$6,943,281	\$6,827,158	1.70
IMPROVEMENTS-----	-----	51,133,416	51,133,416	50,132,646	2.00
PERSONAL PROPERTY-----	-----	4,642,532	4,642,532	4,935,636	(5.94)
TOTAL STATE ASSESSED VALUATION-----	-----	\$62,719,229	\$62,719,229	\$61,895,440	1.33
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$1,234,543,503	\$837,120,529	\$2,071,664,032	\$1,967,545,354	5.29

MONTEREY COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1999-00

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CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1999-00 TOTAL ASSESSED VALUATION	1998-99 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$4,866,849,539	\$5,472,360,760	\$10,339,210,299	\$9,457,139,519	9.33
IMPROVEMENTS-----	7,850,419,415	6,073,258,709	13,923,678,124	12,793,789,213	8.83
PERSONAL PROPERTY-----	157,327,520	134,837,224	292,164,744	276,655,775	5.61
TOTAL SECURED VALUATION-----	\$12,874,596,474	\$11,680,456,693	\$24,555,053,167	\$22,527,584,507	9.00
EXEMPTIONS:					
HOMEOWNERS'-----	\$226,704,611	\$129,007,673	\$355,712,284	\$354,287,395	0.40
ALL OTHER-----	609,334,050	173,985,901	783,319,951	743,103,751	5.41
NET SECURED VALUATION-----	\$12,038,557,813	\$11,377,463,119	\$23,416,020,932	\$21,430,193,361	9.27
UNSECURED ROLL					
LAND-----	\$50,323,969	\$17,498,118	\$67,822,087	\$69,044,901	(1.77)
IMPROVEMENTS-----	442,002,666	140,782,318	582,784,984	561,585,281	3.77
PERSONAL PROPERTY-----	415,429,462	291,099,965	706,529,427	637,241,397	10.87
TOTAL UNSECURED VALUATION-----	\$907,756,097	\$449,380,401	\$1,357,136,498	\$1,267,871,579	7.04
EXEMPTIONS:					
HOMEOWNERS'-----	\$48,870	\$131,147	\$180,017	\$195,349	(7.85)
ALL OTHER-----	23,018,684	26,434,280	49,452,964	40,169,388	23.11
NET UNSECURED VALUATION-----	\$884,688,543	\$422,814,974	\$1,307,503,517	\$1,227,506,842	6.52
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$12,923,246,356	\$11,800,278,093	\$24,723,524,449	\$22,657,700,203	9.12
STATE ASSESSED					
LAND-----	\$10,216,231	\$48,759,690	\$58,975,921	\$62,190,263	(5.17)
IMPROVEMENTS-----	5,220,950	525,899,731	531,120,681	654,833,358	(18.89)
PERSONAL PROPERTY-----	2,919,283	29,472,836	32,392,119	214,120,671	(84.87)
TOTAL STATE ASSESSED VALUATION-----	\$18,356,464	\$604,132,257	\$622,488,721	\$931,144,292	(33.15)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$12,941,602,820	\$12,404,410,350	\$25,346,013,170	\$23,588,844,495	7.45

NAPA COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1999-00

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1999-00 TOTAL ASSESSED VALUATION	1998-99 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$2,108,603,637	\$2,285,919,080	\$4,394,522,717	\$4,047,654,673	8.57
IMPROVEMENTS-----	3,629,556,463	2,904,549,562	6,534,106,025	6,008,022,654	8.76
PERSONAL PROPERTY-----	150,206,629	175,259,208	325,465,837	290,118,102	12.18
TOTAL SECURED VALUATION-----	\$5,888,366,729	\$5,365,727,850	\$11,254,094,579	\$10,345,795,429	8.78
EXEMPTIONS:					
HOMEOWNERS'-----	\$116,478,758	\$39,445,322	\$155,924,080	\$154,124,080	1.17
ALL OTHER-----	264,702,080	106,065,771	370,767,851	353,741,222	4.81
NET SECURED VALUATION-----	\$5,507,185,891	\$5,220,216,757	\$10,727,402,648	\$9,837,930,127	9.04
UNSECURED ROLL					
LAND-----	\$14,281,013	\$8,247,945	\$22,528,958	\$20,488,194	9.96
IMPROVEMENTS-----	86,002,528	101,557,674	187,560,202	158,187,331	18.57
PERSONAL PROPERTY-----	145,821,101	149,356,747	295,177,848	267,773,212	10.23
TOTAL UNSECURED VALUATION-----	\$246,104,642	\$259,162,366	\$505,267,008	\$446,448,737	13.17
EXEMPTIONS:					
HOMEOWNERS'-----	\$14,000	\$21,000	\$35,000	\$35,000	-----
ALL OTHER-----	10,512,970	2,678,199	13,191,169	10,298,461	28.09
NET UNSECURED VALUATION-----	\$235,577,672	\$256,463,167	\$492,040,839	\$436,115,276	12.82
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$5,742,763,563	\$5,476,679,924	\$11,219,443,487	\$10,274,045,403	9.20
STATE ASSESSED					
LAND-----	\$3,800,305	\$12,504,101	\$16,304,406	\$15,615,093	4.41
IMPROVEMENTS-----	2,295,398	190,651,719	192,947,117	129,563,100	48.92
PERSONAL PROPERTY-----	476,043	5,568,135	6,044,178	71,061,516	(91.49)
TOTAL STATE ASSESSED VALUATION-----	\$6,571,746	\$208,723,955	\$215,295,701	\$216,239,709	(0.44)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$5,749,335,309	\$5,685,403,879	\$11,434,739,188	\$10,490,285,112	9.00

NEVADA COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1999-00

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CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1999-00 TOTAL ASSESSED VALUATION	1998-99 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$728,743,632	\$1,642,926,528	\$2,371,670,160	\$2,264,225,917	4.75
IMPROVEMENTS-----	1,898,034,547	2,892,840,049	4,790,874,596	4,527,652,772	5.81
PERSONAL PROPERTY-----	45,375,595	17,624,200	62,999,795	64,925,736	(2.97)
TOTAL SECURED VALUATION-----	\$2,672,153,774	\$4,553,390,777	\$7,225,544,551	\$6,856,804,425	5.38
EXEMPTIONS:					
HOMEOWNERS'-----	\$35,764,643	\$121,922,955	\$157,687,598	\$155,359,631	1.50
ALL OTHER-----	57,758,011	34,662,304	92,420,315	96,261,706	(3.99)
NET SECURED VALUATION-----	\$2,578,631,120	\$4,396,805,518	\$6,975,436,638	\$6,605,183,088	5.61
UNSECURED ROLL					
LAND-----	\$2,674,841	\$10,642,499	\$13,317,340	\$15,501,770	(14.09)
IMPROVEMENTS-----	22,848,568	25,788,994	48,637,562	47,724,894	1.91
PERSONAL PROPERTY-----	84,118,710	85,049,040	169,167,750	158,439,780	6.77
TOTAL UNSECURED VALUATION-----	\$109,642,119	\$121,480,533	\$231,122,652	\$221,666,444	4.27
EXEMPTIONS:					
HOMEOWNERS'-----	\$21,000	\$14,000	\$35,000	\$33,600	4.17
ALL OTHER-----	801,339	1,037,382	1,838,721	1,365,006	34.70
NET UNSECURED VALUATION-----	\$108,819,780	\$120,429,151	\$229,248,931	\$220,267,838	4.08
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$2,687,450,900	\$4,517,234,669	\$7,204,685,569	\$6,825,450,926	5.56
STATE ASSESSED					
LAND-----	\$4,905,255	\$29,055,338	\$33,960,593	\$33,358,063	1.81
IMPROVEMENTS-----	501,573	226,615,272	227,116,845	159,812,801	42.11
PERSONAL PROPERTY-----	287,133	5,389,135	5,676,268	78,158,962	(92.74)
TOTAL STATE ASSESSED VALUATION-----	\$5,693,961	\$261,059,745	\$266,753,706	\$271,329,826	(1.69)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$2,693,144,861	\$4,778,294,414	\$7,471,439,275	\$7,096,780,752	5.28

ORANGE COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1999-00

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1999-00 TOTAL ASSESSED VALUATION	1998-99 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$84,153,068,010	\$9,091,698,391	\$93,244,766,401	\$83,157,779,520	12.13
IMPROVEMENTS-----	87,923,664,259	10,344,109,245	98,267,773,504	91,921,356,213	6.90
PERSONAL PROPERTY-----	2,367,634,608	73,406,976	2,441,041,584	2,850,408,757	(14.36)
TOTAL SECURED VALUATION-----	\$174,444,366,877	\$19,509,214,612	\$193,953,581,489	\$177,929,544,490	9.01
EXEMPTIONS:					
HOMEOWNERS'-----	\$2,785,285,746	\$369,555,815	\$3,154,841,561	\$3,109,974,203	1.44
ALL OTHER-----	3,123,683,675	174,987,476	3,298,671,151	2,911,638,831	13.29
NET SECURED VALUATION-----	\$168,535,397,456	\$18,964,671,321	\$187,500,068,777	\$171,907,931,456	9.07
UNSECURED ROLL					
LAND-----	\$437,426,732	\$139,373,606	\$576,800,338	\$560,189,751	2.97
IMPROVEMENTS-----	3,285,421,675	210,474,597	3,495,896,272	3,349,207,166	4.38
PERSONAL PROPERTY-----	9,329,836,802	1,027,412,214	10,357,249,016	9,625,025,466	7.61
TOTAL UNSECURED VALUATION-----	\$13,052,685,209	\$1,377,260,417	\$14,429,945,626	\$13,534,422,383	6.62
EXEMPTIONS:					
HOMEOWNERS'-----	\$-1,668,558	\$-553,000	\$-2,221,558	\$1,061,506	(100.00-)
ALL OTHER-----	413,260,075	3,567,447	416,827,522	293,325,838	42.10
NET UNSECURED VALUATION-----	\$12,641,093,692	\$1,374,245,970	\$14,015,339,662	\$13,240,035,039	5.86
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$181,176,491,148	\$20,338,917,291	\$201,515,408,439	\$185,147,966,495	8.84
STATE ASSESSED					
LAND-----	\$73,900,713	\$739,949,919	\$813,850,632	\$820,084,052	(0.76)
IMPROVEMENTS-----	20,857,710	3,360,675,804	3,381,533,514	2,138,880,625	58.10
PERSONAL PROPERTY-----	9,087,347	463,626,812	472,714,159	1,539,819,020	(69.30)
TOTAL STATE ASSESSED VALUATION-----	\$103,845,770	\$4,564,252,535	\$4,668,098,305	\$4,498,783,697	3.76
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$181,280,336,918	\$24,903,169,826	\$206,183,506,744	\$189,646,750,192	8.72

PLACER COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1999-00

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CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1999-00 TOTAL ASSESSED VALUATION	1998-99 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$3,234,162,658	\$3,630,103,314	\$6,864,265,972	\$6,206,431,689	10.60
IMPROVEMENTS-----	6,679,793,934	6,313,059,893	12,992,853,827	11,752,971,341	10.55
PERSONAL PROPERTY-----	653,977,122	130,013,434	783,990,556	777,625,625	0.82
TOTAL SECURED VALUATION-----	\$10,567,933,714	\$10,073,176,641	\$20,641,110,355	\$18,737,028,655	10.16
EXEMPTIONS:					
HOMEOWNERS'-----	\$231,220,681	\$150,990,607	\$382,211,288	\$365,072,376	4.69
ALL OTHER-----	250,256,771	93,791,295	344,048,066	238,490,096	44.26
NET SECURED VALUATION-----	\$10,086,456,262	\$9,828,394,739	\$19,914,851,001	\$18,133,466,183	9.82
UNSECURED ROLL					
LAND-----	\$33,535,586	\$12,484,850	\$46,020,436	\$35,378,389	30.08
IMPROVEMENTS-----	140,631,580	93,772,473	234,404,053	212,412,399	10.35
PERSONAL PROPERTY-----	319,710,862	184,894,939	504,605,801	488,492,946	3.30
TOTAL UNSECURED VALUATION-----	\$493,878,028	\$291,152,262	\$785,030,290	\$736,283,734	6.62
EXEMPTIONS:					
HOMEOWNERS'-----	\$7,000	\$90,750	\$97,750	\$100,089	(2.34)
ALL OTHER-----	26,104,727	2,396,750	28,501,477	29,895,038	(4.66)
NET UNSECURED VALUATION-----	\$467,766,301	\$288,664,762	\$756,431,063	\$706,288,607	7.10
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$10,554,222,563	\$10,117,059,501	\$20,671,282,064	\$18,839,754,790	9.72
STATE ASSESSED					
LAND-----	\$19,400,057	\$65,197,918	\$84,597,975	\$87,461,950	(3.27)
IMPROVEMENTS-----	3,330,849	676,283,393	679,614,242	584,889,044	16.20
PERSONAL PROPERTY-----	1,902,785	49,377,418	51,280,203	132,672,497	(61.35)
TOTAL STATE ASSESSED VALUATION-----	\$24,633,691	\$790,858,729	\$815,492,420	\$805,023,491	1.30
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$10,578,856,254	\$10,907,918,230	\$21,486,774,484	\$19,644,778,281	9.38

PLUMAS COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1999-00

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1999-00 TOTAL ASSESSED VALUATION	1998-99 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$16,748,708	\$617,682,275	\$634,430,983	\$607,103,478	4.50
IMPROVEMENTS-----	57,065,289	1,022,351,914	1,079,417,203	1,029,667,376	4.83
PERSONAL PROPERTY-----	324,056	13,946,143	14,270,199	14,421,803	(1.05)
TOTAL SECURED VALUATION-----	\$74,138,053	\$1,653,980,332	\$1,728,118,385	\$1,651,192,657	4.66
EXEMPTIONS:					
HOMEOWNERS'-----	\$3,173,386	\$34,556,448	\$37,729,834	\$37,495,778	0.62
ALL OTHER-----	3,891,223	13,179,396	17,070,619	16,615,100	2.74
NET SECURED VALUATION-----	\$67,073,444	\$1,606,244,488	\$1,673,317,932	\$1,597,081,779	4.77
UNSECURED ROLL					
LAND-----		\$10,113,281	\$10,113,281	\$9,290,873	8.85
IMPROVEMENTS-----	\$669,570	26,850,271	27,519,841	26,916,136	2.24
PERSONAL PROPERTY-----	2,156,201	26,489,005	28,645,206	27,767,750	3.16
TOTAL UNSECURED VALUATION-----	\$2,825,771	\$63,452,557	\$66,278,328	\$63,974,759	3.60
EXEMPTIONS:					
HOMEOWNERS'-----		\$153,383	\$153,383	\$146,267	4.87
ALL OTHER-----		1,026,452	1,026,452	1,051,482	(2.38)
NET UNSECURED VALUATION-----	\$2,825,771	\$62,272,722	\$65,098,493	\$62,777,010	3.70
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$69,899,215	\$1,668,517,210	\$1,738,416,425	\$1,659,858,789	4.73
STATE ASSESSED					
LAND-----	\$598,884	\$55,777,659	\$56,376,543	\$58,955,304	(4.37)
IMPROVEMENTS-----	388,979	374,030,633	374,419,612	360,055,848	3.99
PERSONAL PROPERTY-----	171,384	10,504,736	10,676,120	22,403,073	(52.35)
TOTAL STATE ASSESSED VALUATION-----	\$1,159,247	\$440,313,028	\$441,472,275	\$441,414,225	0.01
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$71,058,462	\$2,108,830,238	\$2,179,888,700	\$2,101,273,014	3.74

RIVERSIDE COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1999-00

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CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1999-00 TOTAL ASSESSED VALUATION	1998-99 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$19,334,914,589	\$8,235,858,929	\$27,570,773,518	\$26,354,678,254	4.61
IMPROVEMENTS-----	37,959,367,197	10,663,441,313	48,622,808,510	45,502,573,195	6.86
PERSONAL PROPERTY-----	589,175,430	154,782,163	743,957,593	720,113,024	3.31
TOTAL SECURED VALUATION-----	\$57,883,457,216	\$19,054,082,405	\$76,937,539,621	\$72,577,364,473	6.01
EXEMPTIONS:					
HOMEOWNERS'-----	\$1,118,406,870	\$491,642,774	\$1,610,049,644	\$1,623,268,690	(0.81)
ALL OTHER-----	1,153,627,834	339,070,742	1,492,698,576	1,545,626,562	(3.42)
NET SECURED VALUATION-----	\$55,611,422,512	\$18,223,368,889	\$73,834,791,401	\$69,408,469,221	6.38
UNSECURED ROLL					
LAND-----	\$10,014,503	\$4,345,938	\$14,360,441	\$16,738,911	(14.21)
IMPROVEMENTS-----	1,230,652,526	300,067,888	1,530,720,414	1,346,201,727	13.71
PERSONAL PROPERTY-----	1,759,611,153	338,073,593	2,097,684,746	1,848,191,773	13.50
TOTAL UNSECURED VALUATION-----	\$3,000,278,182	\$642,487,419	\$3,642,765,601	\$3,211,132,411	13.44
EXEMPTIONS:					
HOMEOWNERS'-----					
ALL OTHER-----	\$78,491,114	\$25,083,291	\$103,574,405	\$15,953,894	100.00+
NET UNSECURED VALUATION-----	\$2,921,787,068	\$617,404,128	\$3,539,191,196	\$3,195,178,517	10.77
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$58,533,209,580	\$18,840,773,017	\$77,373,982,597	\$72,603,647,738	6.57
STATE ASSESSED					
LAND-----	\$19,661,866	\$159,325,060	\$178,986,926	\$172,119,301	3.99
IMPROVEMENTS-----	15,101,585	1,970,276,220	1,985,377,805	1,660,565,647	19.56
PERSONAL PROPERTY-----	3,881,286	215,363,868	219,245,154	470,478,446	(53.40)
TOTAL STATE ASSESSED VALUATION-----	\$38,644,737	\$2,344,965,148	\$2,383,609,885	\$2,303,163,394	3.49
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$58,571,854,317	\$21,185,738,165	\$79,757,592,482	\$74,906,811,132	6.48

SACRAMENTO COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1999-00

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1999-00 TOTAL ASSESSED VALUATION	1998-99 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$7,490,653,491	\$9,784,839,908	\$17,275,493,399	\$16,372,076,293	5.52
IMPROVEMENTS-----	18,275,056,633	20,676,838,423	38,951,895,056	36,584,221,970	6.47
PERSONAL PROPERTY-----	532,040,635	294,758,494	826,799,129	790,212,609	4.63
TOTAL SECURED VALUATION-----	\$26,297,750,759	\$30,756,436,825	\$57,054,187,584	\$53,746,510,872	6.15
EXEMPTIONS:					
HOMEOWNERS'-----	\$665,046,492	\$874,206,892	\$1,539,253,384	\$1,508,286,385	2.05
ALL OTHER-----	1,155,079,929	768,828,567	1,923,908,496	1,815,303,771	5.98
NET SECURED VALUATION-----	\$24,477,624,338	\$29,113,401,366	\$53,591,025,704	\$50,422,920,716	6.28
UNSECURED ROLL					
LAND-----	\$83,597,446	\$99,649,796	\$183,247,242	\$183,618,937	(0.20)
IMPROVEMENTS-----	632,019,307	603,456,601	1,235,475,908	1,214,491,261	1.73
PERSONAL PROPERTY-----	857,949,584	1,353,087,423	2,211,037,007	2,080,926,961	6.25
TOTAL UNSECURED VALUATION-----	\$1,573,566,337	\$2,056,193,820	\$3,629,760,157	\$3,479,037,159	4.33
EXEMPTIONS:					
HOMEOWNERS'-----	\$32,203	\$465,429	\$497,632	\$495,187	0.49
ALL OTHER-----	65,984,726	68,733,447	134,718,173	116,002,700	16.13
NET UNSECURED VALUATION-----	\$1,507,549,408	\$1,986,994,944	\$3,494,544,352	\$3,362,539,272	3.93
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$25,985,173,746	\$31,100,396,310	\$57,085,570,056	\$53,785,459,988	6.14
STATE ASSESSED					
LAND-----	\$46,091,915	\$85,992,107	\$132,084,022	\$123,370,220	7.06
IMPROVEMENTS-----	5,145,145	1,502,399,983	1,507,545,128	913,930,253	64.95
PERSONAL PROPERTY-----	2,223,547	184,554,716	186,778,263	764,229,306	(75.56)
TOTAL STATE ASSESSED VALUATION-----	\$53,460,607	\$1,772,946,806	\$1,826,407,413	\$1,801,529,779	1.38
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$26,038,634,353	\$32,873,343,116	\$58,911,977,469	\$55,586,989,767	5.98

SAN BENITO COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1999-00

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CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1999-00 TOTAL ASSESSED VALUATION	1998-99 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$617,671,584	\$765,948,800	\$1,383,620,384	\$1,237,873,072	11.77
IMPROVEMENTS-----	1,028,726,144	758,771,926	1,787,498,070	1,573,022,899	13.63
PERSONAL PROPERTY-----	21,202,929	51,575,610	72,778,539	59,625,084	22.06
TOTAL SECURED VALUATION-----	\$1,667,600,657	\$1,576,296,336	\$3,243,896,993	\$2,870,521,055	13.01
EXEMPTIONS:					
HOMEOWNERS'-----	\$37,180,800	\$21,117,695	\$58,298,495	\$55,492,772	5.06
ALL OTHER-----	30,810,994	6,027,348	36,838,342	33,905,139	8.65
NET SECURED VALUATION-----	\$1,599,608,863	\$1,549,151,293	\$3,148,760,156	\$2,781,123,144	13.22
UNSECURED ROLL					
LAND-----	\$2,332,362	\$5,011,482	\$7,343,844	\$7,847,183	(6.41)
IMPROVEMENTS-----	18,357,535	11,440,701	29,798,236	28,321,456	5.21
PERSONAL PROPERTY-----	62,259,104	53,908,580	116,167,684	96,116,945	20.86
TOTAL UNSECURED VALUATION-----	\$82,949,001	\$70,360,763	\$153,309,764	\$132,285,584	15.89
EXEMPTIONS:					
HOMEOWNERS'-----	\$7,000	\$140,000	\$147,000	\$147,000	-----
ALL OTHER-----	293,201	63,391	356,592	345,525	3.20
NET UNSECURED VALUATION-----	\$82,648,800	\$70,157,372	\$152,806,172	\$131,793,059	15.94
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$1,682,257,663	\$1,619,308,665	\$3,301,566,328	\$2,912,916,203	13.34
STATE ASSESSED					
LAND-----	\$3,409,681	\$2,590,623	\$6,000,304	\$4,998,318	20.05
IMPROVEMENTS-----	4,689	96,267,566	96,272,255	86,816,191	10.89
PERSONAL PROPERTY-----	2,684	2,211,566	2,214,250	29,563,246	(92.51)
TOTAL STATE ASSESSED VALUATION-----	\$3,417,054	\$101,069,755	\$104,486,809	\$121,377,755	(13.92)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$1,685,674,717	\$1,720,378,420	\$3,406,053,137	\$3,034,293,958	12.25

SAN BERNARDINO COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1999-00

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1999-00 TOTAL ASSESSED VALUATION	1998-99 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$16,761,928,373	\$4,953,424,687	\$21,715,353,060	\$21,147,956,836	2.68
IMPROVEMENTS-----	40,628,982,142	9,571,300,495	50,200,282,637	48,460,065,319	3.59
PERSONAL PROPERTY-----	380,981,726	103,387,507	484,369,233	489,307,876	(1.01)
TOTAL SECURED VALUATION-----	\$57,771,892,241	\$14,628,112,689	\$72,400,004,930	\$70,097,330,031	3.28
EXEMPTIONS:					
HOMEOWNERS'-----	\$1,331,597,295	\$303,389,576	\$1,634,986,871	\$1,647,131,893	(0.74)
ALL OTHER-----	1,599,498,278	175,259,447	1,774,757,725	1,803,766,685	(1.61)
NET SECURED VALUATION-----	\$54,840,796,668	\$14,149,463,666	\$68,990,260,334	\$66,646,431,453	3.52
UNSECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$2,441,701,155	\$377,566,248	\$2,819,267,403	\$2,770,451,164	1.76
PERSONAL PROPERTY-----	3,013,811,184	335,448,809	3,349,259,993	3,291,285,789	1.76
TOTAL UNSECURED VALUATION-----	\$5,455,512,339	\$713,015,057	\$6,168,527,396	\$6,061,736,953	1.76
EXEMPTIONS:					
HOMEOWNERS'-----					
ALL OTHER-----	\$255,215,228	\$6,877,308	\$262,092,536	\$263,242,047	(0.44)
NET UNSECURED VALUATION-----	\$5,200,297,111	\$706,137,749	\$5,906,434,860	\$5,798,494,906	1.86
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$60,041,093,779	\$14,855,601,415	\$74,896,695,194	\$72,444,926,359	3.38
STATE ASSESSED					
LAND-----	\$80,856,421	\$386,844,070	\$467,700,491	\$480,099,446	(2.58)
IMPROVEMENTS-----	33,839,773	2,448,479,041	2,482,318,814	2,553,162,108	(2.77)
PERSONAL PROPERTY-----	20,474,921	559,153,295	579,628,216	746,704,943	(22.38)
TOTAL STATE ASSESSED VALUATION-----	\$135,171,115	\$3,394,476,406	\$3,529,647,521	\$3,779,966,497	(6.62)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$60,176,264,894	\$18,250,077,821	\$78,426,342,715	\$76,224,892,856	2.89

SAN DIEGO COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1999-00

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CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1999-00 TOTAL ASSESSED VALUATION	1998-99 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$57,651,889,609	\$12,037,172,261	\$69,689,061,870	\$63,191,500,493	10.28
IMPROVEMENTS-----	82,019,092,287	15,110,752,878	97,129,845,165	87,578,569,067	10.91
PERSONAL PROPERTY-----	2,175,105,912	50,095,974	2,225,201,886	2,084,175,374	6.77
TOTAL SECURED VALUATION-----	\$141,846,087,808	\$27,198,021,113	\$169,044,108,921	\$152,854,244,934	10.59
EXEMPTIONS:					
HOMEOWNERS'-----	\$2,614,037,693	\$561,138,614	\$3,175,176,307	\$3,044,802,417	4.28
ALL OTHER-----	4,070,410,522	333,093,848	4,403,504,370	4,254,794,459	3.50
NET SECURED VALUATION-----	\$135,161,639,593	\$26,303,788,651	\$161,465,428,244	\$145,554,648,058	10.93
UNSECURED ROLL					
LAND-----				\$91,297,224	(100.00)
IMPROVEMENTS-----	\$1,987,046,435	\$88,507,924	\$2,075,554,359	2,232,922,693	(7.05)
PERSONAL PROPERTY-----	7,607,224,914	318,302,615	7,925,527,529	7,553,482,270	4.93
TOTAL UNSECURED VALUATION-----	\$9,594,271,349	\$406,810,539	\$10,001,081,888	\$9,877,702,187	1.25
EXEMPTIONS:					
HOMEOWNERS'-----	\$3,508,966	\$20,517	\$3,529,483	\$3,025,070	16.67
ALL OTHER-----	431,037,920	6,288,657	437,326,577	469,110,779	(6.78)
NET UNSECURED VALUATION-----	\$9,159,724,463	\$400,501,365	\$9,560,225,828	\$9,405,566,338	1.64
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$144,321,364,056	\$26,704,290,016	\$171,025,654,072	\$154,960,214,396	10.37
STATE ASSESSED					
LAND-----	\$96,755,088	\$334,237,022	\$430,992,110	\$442,075,760	(2.51)
IMPROVEMENTS-----	24,502,643	5,882,030,762	5,906,533,405	4,790,890,184	23.29
PERSONAL PROPERTY-----	11,164,472	721,092,421	732,256,893	2,015,176,471	(63.66)
TOTAL STATE ASSESSED VALUATION-----	\$132,422,203	\$6,937,360,205	\$7,069,782,408	\$7,248,142,415	(2.46)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$144,453,786,259	\$33,641,650,221	\$178,095,436,480	\$162,208,356,811	9.79

SAN FRANCISCO COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1999-00

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1999-00 TOTAL ASSESSED VALUATION	1998-99 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$26,094,867,355	-----	\$26,094,867,355	\$23,492,153,616	11.08
IMPROVEMENTS-----	37,714,335,293	-----	37,714,335,293	34,879,575,483	8.13
PERSONAL PROPERTY-----	566,285,476	-----	566,285,476	530,978,375	6.65
TOTAL SECURED VALUATION-----	\$64,375,488,124	-----	\$64,375,488,124	\$58,902,707,474	9.29
EXEMPTIONS:					
HOMEOWNERS'-----	\$649,961,900	-----	\$649,961,900	\$659,094,800	(1.39)
ALL OTHER-----	2,424,639,641	-----	2,424,639,641	2,418,557,669	0.25
NET SECURED VALUATION-----	\$61,300,886,583	-----	\$61,300,886,583	\$55,825,055,005	9.81
UNSECURED ROLL					
LAND-----	\$601,420,075	-----	\$601,420,075	\$542,439,702	10.87
IMPROVEMENTS-----	3,533,003,104	-----	3,533,003,104	3,037,801,868	16.30
PERSONAL PROPERTY-----	2,631,300,402	-----	2,631,300,402	2,322,820,485	13.28
TOTAL UNSECURED VALUATION-----	\$6,765,723,581	-----	\$6,765,723,581	\$5,903,062,055	14.61
EXEMPTIONS:					
HOMEOWNERS'-----		-----			-----
ALL OTHER-----	\$85,141,075	-----	\$85,141,075	\$96,383,515	(11.66)
NET UNSECURED VALUATION-----	\$6,680,582,506	-----	\$6,680,582,506	\$5,806,678,540	15.05
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$67,981,469,089	-----	\$67,981,469,089	\$61,631,733,545	10.30
STATE ASSESSED					
LAND-----	\$294,197,528	-----	\$294,197,528	\$257,291,747	14.34
IMPROVEMENTS-----	1,901,555,654	-----	1,901,555,654	1,256,503,154	51.34
PERSONAL PROPERTY-----	304,341,599	-----	304,341,599	862,440,190	(64.71)
TOTAL STATE ASSESSED VALUATION-----	\$2,500,094,781	-----	\$2,500,094,781	\$2,376,235,091	5.21
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$70,481,563,870	-----	\$70,481,563,870	\$64,007,968,636	10.11

SAN JOAQUIN COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1999-00

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CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1999-00 TOTAL ASSESSED VALUATION	1998-99 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$5,254,479,191	\$2,765,639,414	\$8,020,118,605	\$7,673,990,942	4.51
IMPROVEMENTS-----	12,067,075,429	4,392,953,342	16,460,028,771	15,368,014,992	7.11
PERSONAL PROPERTY-----	490,957,616	318,754,281	809,711,897	777,589,093	4.13
TOTAL SECURED VALUATION-----	\$17,812,512,236	\$7,477,347,037	\$25,289,859,273	\$23,819,595,027	6.17
EXEMPTIONS:					
HOMEOWNERS'-----	\$455,443,823	\$158,772,875	\$614,216,698	\$608,986,310	0.86
ALL OTHER-----	888,897,815	49,141,900	938,039,715	808,106,733	16.08
NET SECURED VALUATION-----	\$16,468,170,598	\$7,269,432,262	\$23,737,602,860	\$22,402,501,984	5.96
UNSECURED ROLL					
LAND-----	\$25,816,907	\$14,016,207	\$39,833,114	\$36,302,684	9.72
IMPROVEMENTS-----	476,304,466	139,769,611	616,074,077	582,575,887	5.75
PERSONAL PROPERTY-----	842,832,800	358,950,310	1,201,783,110	1,161,451,656	3.47
TOTAL UNSECURED VALUATION-----	\$1,344,954,173	\$512,736,128	\$1,857,690,301	\$1,780,330,227	4.35
EXEMPTIONS:					
HOMEOWNERS'-----	\$208,115	\$244,637	\$452,752	\$475,752	(4.83)
ALL OTHER-----	19,922,411	767,024	20,689,435	18,949,977	9.18
NET UNSECURED VALUATION-----	\$1,324,823,647	\$511,724,467	\$1,836,548,114	\$1,760,904,498	4.30
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$17,792,994,245	\$7,781,156,729	\$25,574,150,974	\$24,163,406,482	5.84
STATE ASSESSED					
LAND-----	\$26,046,587	\$188,782,269	\$214,828,856	\$215,015,441	(0.09)
IMPROVEMENTS-----	4,798,097	975,765,776	980,563,873	644,560,534	52.13
PERSONAL PROPERTY-----	3,430,590	58,803,054	62,233,644	282,540,969	(77.97)
TOTAL STATE ASSESSED VALUATION-----	\$34,275,274	\$1,223,351,099	\$1,257,626,373	\$1,142,116,944	10.11
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$17,827,269,519	\$9,004,507,828	\$26,831,777,347	\$25,305,523,426	6.03

SAN LUIS OBISPO COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1999-00

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1999-00 TOTAL ASSESSED VALUATION	1998-99 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$3,911,091,339	\$3,818,761,939	\$7,729,853,278	\$7,206,306,740	7.27
IMPROVEMENTS-----	5,132,924,565	3,958,330,584	9,091,255,149	8,350,447,519	8.87
PERSONAL PROPERTY-----	91,386,366	84,989,409	176,375,775	162,783,429	8.35
TOTAL SECURED VALUATION-----	\$9,135,402,270	\$7,862,081,932	\$16,997,484,202	\$15,719,537,688	8.13
EXEMPTIONS:					
HOMEOWNERS'-----	\$174,051,533	\$135,215,290	\$309,266,823	\$305,392,869	1.27
ALL OTHER-----	173,080,688	55,150,300	228,230,988	211,042,998	8.14
NET SECURED VALUATION-----	\$8,788,270,049	\$7,671,716,342	\$16,459,986,391	\$15,203,101,821	8.27
UNSECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$142,565,109	\$53,287,890	\$195,852,999	\$172,719,233	13.39
PERSONAL PROPERTY-----	261,495,985	164,939,491	426,435,476	405,777,121	5.09
TOTAL UNSECURED VALUATION-----	\$404,061,094	\$218,227,381	\$622,288,475	\$578,496,354	7.57
EXEMPTIONS:					
HOMEOWNERS'-----	\$73,000	\$7,000	\$80,000	\$98,800	(19.03)
ALL OTHER-----	2,545,976	3,573,750	6,119,726	5,443,367	12.43
NET UNSECURED VALUATION-----	\$401,442,118	\$214,646,631	\$616,088,749	\$572,954,187	7.53
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$9,189,712,167	\$7,886,362,973	\$17,076,075,140	\$15,776,056,008	8.24
STATE ASSESSED					
LAND-----	\$4,284,573	\$71,409,066	\$75,693,639	\$88,917,718	(14.87)
IMPROVEMENTS-----	1,458,488	3,201,821,902	3,203,280,390	3,258,511,243	(1.69)
PERSONAL PROPERTY-----	262,875	179,178,939	179,441,814	290,511,557	(38.23)
TOTAL STATE ASSESSED VALUATION-----	\$6,005,936	\$3,452,409,907	\$3,458,415,843	\$3,637,940,518	(4.93)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$9,195,718,103	\$11,338,772,880	\$20,534,490,983	\$19,413,996,526	5.77

SAN MATEO COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1999-00

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CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1999-00 TOTAL ASSESSED VALUATION	1998-99 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$24,425,126,736	\$2,612,067,467	\$27,037,194,203	\$24,553,953,841	10.11
IMPROVEMENTS-----	35,118,083,535	2,994,180,444	38,112,263,979	35,123,459,765	8.51
PERSONAL PROPERTY-----	881,971,957	24,451,973	906,423,930	853,791,914	6.16
TOTAL SECURED VALUATION-----	\$60,425,182,228	\$5,630,699,884	\$66,055,882,112	\$60,531,205,520	9.13
EXEMPTIONS:					
HOMEOWNERS'-----	\$886,227,577	\$94,937,740	\$981,165,317	\$980,891,345	0.03
ALL OTHER-----	1,105,038,763	75,481,719	1,180,520,482	1,079,284,783	9.38
NET SECURED VALUATION-----	\$58,433,915,888	\$5,460,280,425	\$63,894,196,313	\$58,471,029,392	9.27
UNSECURED ROLL					
LAND-----	\$153,199,406	\$123,686,219	\$276,885,625	\$194,361,567	42.46
IMPROVEMENTS-----	1,458,318,349	775,783,535	2,234,101,884	2,036,668,987	9.69
PERSONAL PROPERTY-----	2,649,006,899	3,015,158,031	5,664,164,930	5,657,272,733	0.12
TOTAL UNSECURED VALUATION-----	\$4,260,524,654	\$3,914,627,785	\$8,175,152,439	\$7,888,303,287	3.64
EXEMPTIONS:					
HOMEOWNERS'-----	\$1,953,427	\$283,755	\$2,237,182	\$2,062,423	8.47
ALL OTHER-----	186,480,965	316,569,333	503,050,298	478,862,938	5.05
NET UNSECURED VALUATION-----	\$4,072,090,262	\$3,597,774,697	\$7,669,864,959	\$7,407,377,926	3.54
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$62,506,006,150	\$9,058,055,122	\$71,564,061,272	\$65,878,407,318	8.63
STATE ASSESSED					
LAND-----	\$51,437,802	\$158,876,707	\$210,314,509	\$234,738,553	(10.40)
IMPROVEMENTS-----	3,320,570	1,114,869,404	1,118,189,974	718,592,572	55.61
PERSONAL PROPERTY-----	1,594,564	49,259,732	50,854,296	392,687,615	(87.05)
TOTAL STATE ASSESSED VALUATION-----	\$56,352,936	\$1,323,005,843	\$1,379,358,779	\$1,346,018,740	2.48
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$62,562,359,086	\$10,381,060,965	\$72,943,420,051	\$67,224,426,058	8.51

SANTA BARBARA COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1999-00

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1999-00 TOTAL ASSESSED VALUATION	1998-99 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$5,413,911,579	\$6,887,984,445	\$12,301,896,024	\$11,339,377,035	8.49
IMPROVEMENTS-----	7,688,297,228	8,483,501,271	16,171,798,499	15,428,361,015	4.82
PERSONAL PROPERTY-----	161,624,960	132,465,708	294,090,668	279,018,974	5.40
TOTAL SECURED VALUATION-----	\$13,263,833,767	\$15,503,951,424	\$28,767,785,191	\$27,046,757,024	6.36
EXEMPTIONS:					
HOMEOWNERS'-----	\$227,114,331	\$207,970,209	\$435,084,540	\$433,584,038	0.35
ALL OTHER-----	659,668,896	288,869,581	948,538,477	910,896,819	4.13
NET SECURED VALUATION-----	\$12,377,050,540	\$15,007,111,634	\$27,384,162,174	\$25,702,276,167	6.54
UNSECURED ROLL					
LAND-----	\$67,246,317	\$50,963,408	\$118,209,725	\$105,686,923	11.85
IMPROVEMENTS-----	295,845,054	324,496,068	620,341,122	598,297,671	3.68
PERSONAL PROPERTY-----	779,917,540	529,816,180	1,309,733,720	1,288,491,061	1.65
TOTAL UNSECURED VALUATION-----	\$1,143,008,911	\$905,275,656	\$2,048,284,567	\$1,992,475,655	2.80
EXEMPTIONS:					
HOMEOWNERS'-----	\$352,940	\$28,000	\$380,940	\$288,300	32.13
ALL OTHER-----	48,642,951	18,065,060	66,708,011	55,592,190	20.00
NET UNSECURED VALUATION-----	\$1,094,013,020	\$887,182,596	\$1,981,195,616	\$1,936,595,165	2.30
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$13,471,063,560	\$15,894,294,230	\$29,365,357,790	\$27,638,871,332	6.25
STATE ASSESSED					
LAND-----	\$18,023,795	\$129,385,435	\$147,409,230	\$147,197,896	0.14
IMPROVEMENTS-----	1,025,348	465,310,029	466,335,377	457,499,160	1.93
PERSONAL PROPERTY-----	376,168	97,037,275	97,413,443	98,899,361	(1.50)
TOTAL STATE ASSESSED VALUATION-----	\$19,425,311	\$691,732,739	\$711,158,050	\$703,596,417	1.07
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$13,490,488,871	\$16,586,026,969	\$30,076,515,840	\$28,342,467,749	6.12

SANTA CLARA COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1999-00

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CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1999-00 TOTAL ASSESSED VALUATION	1998-99 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$53,460,566,261	\$3,870,501,737	\$57,331,067,998	\$51,548,871,230	11.22
IMPROVEMENTS-----	76,449,051,779	5,038,165,311	81,487,217,090	74,145,494,539	9.90
PERSONAL PROPERTY-----	5,025,673,325	76,882,857	5,102,556,182	5,060,911,383	0.82
TOTAL SECURED VALUATION-----	\$134,935,291,365	\$8,985,549,905	\$143,920,841,270	\$130,755,277,152	10.07
EXEMPTIONS:					
HOMEOWNERS'-----	\$1,879,296,726	\$135,699,785	\$2,014,996,511	\$1,999,968,095	0.75
ALL OTHER-----	3,045,080,067	1,371,401,054	4,416,481,121	4,166,075,669	6.01
NET SECURED VALUATION-----	\$130,010,914,572	\$7,478,449,066	\$137,489,363,638	\$124,589,233,388	10.35
UNSECURED ROLL					
LAND-----	\$429,820,037	\$3,985,999	\$433,806,036	\$492,302,467	(11.88)
IMPROVEMENTS-----	4,435,678,264	109,513,778	4,545,192,042	4,449,823,461	2.14
PERSONAL PROPERTY-----	13,248,209,802	1,085,505,401	14,333,715,203	14,528,367,855	(1.34)
TOTAL UNSECURED VALUATION-----	\$18,113,708,103	\$1,199,005,178	\$19,312,713,281	\$19,470,493,783	(0.81)
EXEMPTIONS:					
HOMEOWNERS'-----				\$17,096	(100.00)
ALL OTHER-----	\$557,042,895	\$984,728,629	\$1,541,771,524	1,539,251,455	0.16
NET UNSECURED VALUATION-----	\$17,556,665,208	\$214,276,549	\$17,770,941,757	\$17,931,225,232	(0.89)
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$147,567,579,780	\$7,692,725,615	\$155,260,305,395	\$142,520,458,620	8.94
STATE ASSESSED					
LAND-----	\$83,239,121	\$268,707,348	\$351,946,469	\$312,475,382	12.63
IMPROVEMENTS-----	13,298,538	2,357,889,759	2,371,188,297	2,256,391,881	5.09
PERSONAL PROPERTY-----	4,723,765	204,393,528	209,117,293	199,991,430	4.56
TOTAL STATE ASSESSED VALUATION-----	\$101,261,424	\$2,830,990,635	\$2,932,252,059	\$2,768,858,693	5.90
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$147,668,841,204	\$10,523,716,250	\$158,192,557,454	\$145,289,317,313	8.88

SANTA CRUZ COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1999-00

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1999-00 TOTAL ASSESSED VALUATION	1998-99 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$3,170,349,924	\$5,027,925,232	\$8,198,275,156	\$7,440,444,987	10.19
IMPROVEMENTS-----	4,003,621,970	5,257,833,542	9,261,455,512	8,754,831,053	5.79
PERSONAL PROPERTY-----	205,941,618	64,545,534	270,487,152	276,397,448	(2.14)
TOTAL SECURED VALUATION-----	\$7,379,913,512	\$10,350,304,308	\$17,730,217,820	\$16,471,673,488	7.64
EXEMPTIONS:					
HOMEOWNERS'-----	\$112,814,800	\$185,159,800	\$297,974,600	\$294,622,168	1.14
ALL OTHER-----	124,521,630	246,751,064	371,272,694	400,391,603	(7.27)
NET SECURED VALUATION-----	\$7,142,577,082	\$9,918,393,444	\$17,060,970,526	\$15,776,659,717	8.14
UNSECURED ROLL					
LAND-----	\$18,344,081	\$5,117,238	\$23,461,319	\$41,209,203	(43.07)
IMPROVEMENTS-----	133,691,739	47,286,228	180,977,967	168,174,485	7.61
PERSONAL PROPERTY-----	339,647,270	127,130,993	466,778,263	437,587,131	6.67
TOTAL UNSECURED VALUATION-----	\$491,683,090	\$179,534,459	\$671,217,549	\$646,970,819	3.75
EXEMPTIONS:					
HOMEOWNERS'-----	\$275,300	-----	\$275,300	\$272,053	1.19
ALL OTHER-----	3,175,046	\$2,955,129	6,130,175	7,313,696	(16.18)
NET UNSECURED VALUATION-----	\$488,232,744	\$176,579,330	\$664,812,074	\$639,385,070	3.98
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$7,630,809,826	\$10,094,972,774	\$17,725,782,600	\$16,416,044,787	7.98
STATE ASSESSED					
LAND-----	\$3,522,945	\$17,906,177	\$21,429,122	\$21,396,998	0.15
IMPROVEMENTS-----	473,060	266,584,284	267,057,344	261,385,663	2.17
PERSONAL PROPERTY-----	191,928	17,189,606	17,381,534	10,408,413	67.00
TOTAL STATE ASSESSED VALUATION-----	\$4,187,933	\$301,680,067	\$305,868,000	\$293,191,074	4.32
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$7,634,997,759	\$10,396,652,841	\$18,031,650,600	\$16,709,235,861	7.91

SHASTA COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1999-00

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CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1999-00 TOTAL ASSESSED VALUATION	1998-99 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$1,275,958,000	\$1,274,668,897	\$2,550,626,897	\$2,475,066,300	3.05
IMPROVEMENTS-----	3,197,460,075	1,909,603,239	5,107,063,314	4,955,388,574	3.06
PERSONAL PROPERTY-----	146,115,344	104,853,514	250,968,858	246,943,214	1.63
TOTAL SECURED VALUATION-----	\$4,619,533,419	\$3,289,125,650	\$7,908,659,069	\$7,677,398,088	3.01
EXEMPTIONS:					
HOMEOWNERS'-----	\$130,424,965	\$116,540,957	\$246,965,922	\$244,623,807	0.96
ALL OTHER-----	258,747,661	41,905,248	300,652,909	278,291,117	8.04
NET SECURED VALUATION-----	\$4,230,360,793	\$3,130,679,445	\$7,361,040,238	\$7,154,483,164	2.89
UNSECURED ROLL					
LAND-----	\$20,284,587	\$21,192,553	\$41,477,140	\$42,344,951	(2.05)
IMPROVEMENTS-----	69,975,308	96,350,217	166,325,525	160,568,298	3.59
PERSONAL PROPERTY-----	210,109,086	87,164,201	297,273,287	289,050,814	2.84
TOTAL UNSECURED VALUATION-----	\$300,368,981	\$204,706,971	\$505,075,952	\$491,964,063	2.67
EXEMPTIONS:					
HOMEOWNERS'-----	-----	\$70,413	\$70,413	\$154,413	(54.40)
ALL OTHER-----	\$26,390,735	1,235,982	27,626,717	24,344,128	13.48
NET UNSECURED VALUATION-----	\$273,978,246	\$203,400,576	\$477,378,822	\$467,465,522	2.12
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$4,504,339,039	\$3,334,080,021	\$7,838,419,060	\$7,621,948,686	2.84
STATE ASSESSED					
LAND-----	\$1,540,953	\$58,032,946	\$59,573,899	\$56,743,690	4.99
IMPROVEMENTS-----	1,261,874	692,873,066	694,134,940	688,122,445	0.87
PERSONAL PROPERTY-----	230,994	23,192,203	23,423,197	21,504,053	8.92
TOTAL STATE ASSESSED VALUATION-----	\$3,033,821	\$774,098,215	\$777,132,036	\$766,370,188	1.40
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$4,507,372,860	\$4,108,178,236	\$8,615,551,096	\$8,388,318,874	2.71

SIERRA COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1999-00

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1999-00 TOTAL ASSESSED VALUATION	1998-99 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$4,376,305	\$128,571,634	\$132,947,939	\$130,292,245	2.04
IMPROVEMENTS-----	78,162,612	97,466,051	175,628,663	163,463,476	7.44
PERSONAL PROPERTY-----	119,982	4,424,615	4,544,597	4,813,766	(5.59)
TOTAL SECURED VALUATION-----	\$82,658,899	\$230,462,300	\$313,121,199	\$298,569,487	4.87
EXEMPTIONS:					
HOMEOWNERS'-----	\$1,342,924	\$4,497,208	\$5,840,132	\$5,789,561	0.87
ALL OTHER-----	867,360	3,374,933	4,242,293	4,136,505	2.56
NET SECURED VALUATION-----	\$80,448,615	\$222,590,159	\$303,038,774	\$288,643,421	4.99
UNSECURED ROLL					
LAND-----	\$135,288	\$12,320,607	\$12,455,895	\$16,445,147	(24.26)
IMPROVEMENTS-----	182,990	12,452,001	12,634,991	15,548,415	(18.74)
PERSONAL PROPERTY-----	1,402,950	6,845,457	8,248,407	9,326,426	(11.56)
TOTAL UNSECURED VALUATION-----	\$1,721,228	\$31,618,065	\$33,339,293	\$41,319,988	(19.31)
EXEMPTIONS:					
HOMEOWNERS'-----	-----	\$76,372	\$76,372	\$83,257	(8.27)
ALL OTHER-----	-----	22,270	22,270	32,747	(31.99)
NET UNSECURED VALUATION-----	\$1,721,228	\$31,519,423	\$33,240,651	\$41,203,984	(19.33)
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$82,169,843	\$254,109,582	\$336,279,425	\$329,847,405	1.95
STATE ASSESSED					
LAND-----	\$17,117	\$27,753,222	\$27,770,339	\$27,786,631	(0.06)
IMPROVEMENTS-----	12,850	42,350,653	42,363,503	26,621,288	59.13
PERSONAL PROPERTY-----	7,356	561,346	568,702	528,017	7.71
TOTAL STATE ASSESSED VALUATION-----	\$37,323	\$70,665,221	\$70,702,544	\$54,935,936	28.70
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$82,207,166	\$324,774,803	\$406,981,969	\$384,783,341	5.77

SISKIYOU COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1999-00

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CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1999-00 TOTAL ASSESSED VALUATION	1998-99 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$192,834,258	\$615,306,373	\$808,140,631	\$787,092,088	2.67
IMPROVEMENTS-----	548,226,117	764,281,762	1,312,507,879	1,280,502,528	2.50
PERSONAL PROPERTY-----	23,161,575	48,322,115	71,483,690	54,071,429	32.20
TOTAL SECURED VALUATION-----	\$764,221,950	\$1,427,910,250	\$2,192,132,200	\$2,121,666,045	3.32
EXEMPTIONS:					
HOMEOWNERS'-----	\$31,367,159	\$43,699,410	\$75,066,569	\$75,553,542	(0.64)
ALL OTHER-----	49,504,731	17,355,531	66,860,262	63,823,176	4.76
NET SECURED VALUATION-----	\$683,350,060	\$1,366,855,309	\$2,050,205,369	\$1,982,289,327	3.43
UNSECURED ROLL					
LAND-----	\$2,510,119	\$25,288,627	\$27,798,746	\$27,855,166	(0.20)
IMPROVEMENTS-----	48,553,158	43,762,250	92,315,408	77,608,626	18.95
PERSONAL PROPERTY-----	38,207,511	41,471,077	79,678,588	79,013,704	0.84
TOTAL UNSECURED VALUATION-----	\$89,270,788	\$110,521,954	\$199,792,742	\$184,477,496	8.30
EXEMPTIONS:					
HOMEOWNERS'-----	\$19,727	\$136,485	\$156,212	\$143,502	8.86
ALL OTHER-----	1,201,048	154,405	1,355,453	1,506,394	(10.02)
NET UNSECURED VALUATION-----	\$88,050,013	\$110,231,064	\$198,281,077	\$182,827,600	8.45
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$771,400,073	\$1,477,086,373	\$2,248,486,446	\$2,165,116,927	3.85
STATE ASSESSED					
LAND-----	\$2,080,097	\$28,183,587	\$30,263,684	\$27,998,775	8.09
IMPROVEMENTS-----	272,552	207,189,441	207,461,993	223,924,471	(7.35)
PERSONAL PROPERTY-----	574,336	20,811,625	21,385,961	11,992,061	78.33
TOTAL STATE ASSESSED VALUATION-----	\$2,926,985	\$256,184,653	\$259,111,638	\$263,915,307	(1.82)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$774,327,058	\$1,733,271,026	\$2,507,598,084	\$2,429,032,234	3.23

SOLANO COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1999-00

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1999-00 TOTAL ASSESSED VALUATION	1998-99 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$5,127,559,602	\$793,245,969	\$5,920,805,571	\$5,708,133,090	3.73
IMPROVEMENTS-----	12,884,908,445	795,739,969	13,680,648,414	12,733,774,048	7.44
PERSONAL PROPERTY-----	555,871,512	61,288,791	617,160,303	649,630,972	(5.00)
TOTAL SECURED VALUATION-----	\$18,568,339,559	\$1,650,274,729	\$20,218,614,288	\$19,091,538,110	5.90
EXEMPTIONS:					
HOMEOWNERS'-----	\$398,243,705	\$24,053,217	\$422,296,922	\$425,711,092	(0.80)
ALL OTHER-----	661,683,237	13,561,546	675,244,783	509,300,930	32.58
NET SECURED VALUATION-----	\$17,508,412,617	\$1,612,659,966	\$19,121,072,583	\$18,156,526,088	5.31
UNSECURED ROLL					
LAND-----	\$33,781,031	\$2,668,727	\$36,449,758	\$34,917,554	4.39
IMPROVEMENTS-----	58,138,371	4,109,674	62,248,045	61,294,319	1.56
PERSONAL PROPERTY-----	700,225,066	70,177,782	770,402,848	728,652,445	5.73
TOTAL UNSECURED VALUATION-----	\$792,144,468	\$76,956,183	\$869,100,651	\$824,864,318	5.36
EXEMPTIONS:					
HOMEOWNERS'-----	\$319,988	\$168,000	\$487,988	\$417,988	16.75
ALL OTHER-----	20,378,472	1,147,414	21,525,886	17,493,281	23.05
NET UNSECURED VALUATION-----	\$771,446,008	\$75,640,769	\$847,086,777	\$806,953,049	4.97
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$18,279,858,625	\$1,688,300,735	\$19,968,159,360	\$18,963,479,137	5.30
STATE ASSESSED					
LAND-----	\$6,816,396	\$36,393,880	\$43,210,276	\$43,173,850	0.08
IMPROVEMENTS-----	30,075,747	541,952,094	572,027,841	580,443,095	(1.45)
PERSONAL PROPERTY-----	36,068,511	39,131,670	75,200,181	78,826,037	(4.60)
TOTAL STATE ASSESSED VALUATION-----	\$72,960,654	\$617,477,644	\$690,438,298	\$702,442,982	(1.71)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$18,352,819,279	\$2,305,778,379	\$20,658,597,658	\$19,665,922,119	5.05

SONOMA COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1999-00

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CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1999-00 TOTAL ASSESSED VALUATION	1998-99 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$6,822,944,296	\$5,134,938,180	\$11,957,882,476	\$11,174,815,909	7.01
IMPROVEMENTS-----	12,425,222,380	6,671,133,946	19,096,356,326	17,904,608,802	6.66
PERSONAL PROPERTY-----	332,952,341	171,654,942	504,607,283	470,965,893	7.14
TOTAL SECURED VALUATION-----	\$19,581,119,017	\$11,977,727,068	\$31,558,846,085	\$29,550,390,604	6.80
EXEMPTIONS:					
HOMEOWNERS'-----	\$408,255,380	\$212,344,184	\$620,599,564	\$610,858,162	1.59
ALL OTHER-----	544,194,816	119,184,789	663,379,605	575,302,507	15.31
NET SECURED VALUATION-----	\$18,628,668,821	\$11,646,198,095	\$30,274,866,916	\$28,364,229,935	6.74
UNSECURED ROLL					
LAND-----	\$26,262,174	\$14,693,299	\$40,955,473	\$88,726,483	(53.84)
IMPROVEMENTS-----	341,208,395	144,606,957	485,815,352	426,650,456	13.87
PERSONAL PROPERTY-----	661,921,686	343,200,471	1,005,122,157	927,464,896	8.37
TOTAL UNSECURED VALUATION-----	\$1,029,392,255	\$502,500,727	\$1,531,892,982	\$1,442,841,835	6.17
EXEMPTIONS:					
HOMEOWNERS'-----	\$29,200	\$445,329	\$474,529	\$509,745	(6.91)
ALL OTHER-----	20,030,900	7,551,584	27,582,484	21,122,532	30.58
NET UNSECURED VALUATION-----	\$1,009,332,155	\$494,503,814	\$1,503,835,969	\$1,421,209,558	5.81
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$19,638,000,976	\$12,140,701,909	\$31,778,702,885	\$29,785,439,493	6.69
STATE ASSESSED					
LAND-----	\$1,627,742	\$33,357,126	\$34,984,868	\$31,341,648	11.62
IMPROVEMENTS-----	343,279	996,828,826	997,172,105	989,250,851	0.80
PERSONAL PROPERTY-----	-----	40,263,799	40,263,799	40,369,374	(0.26)
TOTAL STATE ASSESSED VALUATION-----	\$1,971,021	\$1,070,449,751	\$1,072,420,772	\$1,060,961,873	1.08
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$19,639,971,997	\$13,211,151,660	\$32,851,123,657	\$30,846,401,366	6.50

STANISLAUS COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1999-00

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1999-00 TOTAL ASSESSED VALUATION	1998-99 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$3,583,522,792	\$2,110,695,214	\$5,694,218,006	\$5,489,601,877	3.73
IMPROVEMENTS-----	8,961,264,252	3,683,182,370	12,644,446,622	11,968,910,025	5.64
PERSONAL PROPERTY-----	224,784,636	246,558,791	471,343,427	461,837,128	2.06
TOTAL SECURED VALUATION-----	\$12,769,571,680	\$6,040,436,375	\$18,810,008,055	\$17,920,349,030	4.96
EXEMPTIONS:					
HOMEOWNERS'-----	\$394,596,421	\$124,594,793	\$519,191,214	\$526,824,590	(1.45)
ALL OTHER-----	487,742,954	70,003,318	557,746,272	528,343,722	5.57
NET SECURED VALUATION-----	\$11,887,232,305	\$5,845,838,264	\$17,733,070,569	\$16,865,180,718	5.15
UNSECURED ROLL					
LAND-----	\$10,639,889	\$5,330,323	\$15,970,212	\$8,969,136	78.06
IMPROVEMENTS-----	290,617,791	210,077,912	500,695,703	457,414,980	9.46
PERSONAL PROPERTY-----	369,540,763	249,389,807	618,930,570	593,150,988	4.35
TOTAL UNSECURED VALUATION-----	\$670,798,443	\$464,798,042	\$1,135,596,485	\$1,059,535,104	7.18
EXEMPTIONS:					
HOMEOWNERS'-----	\$-65,264	\$254,264	\$189,000	\$273,000	(30.77)
ALL OTHER-----	8,852,115	451,529	9,303,644	17,929,276	(48.11)
NET UNSECURED VALUATION-----	\$662,011,592	\$464,092,249	\$1,126,103,841	\$1,041,332,828	8.14
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$12,549,243,897	\$6,309,930,513	\$18,859,174,410	\$17,906,513,546	5.32
STATE ASSESSED					
LAND-----	\$7,672,696	\$31,102,502	\$38,775,198	\$37,832,552	2.49
IMPROVEMENTS-----	3,632,448	368,652,487	372,284,935	369,384,629	0.79
PERSONAL PROPERTY-----	795,030	10,735,478	11,530,508	8,277,079	39.31
TOTAL STATE ASSESSED VALUATION-----	\$12,100,174	\$410,490,467	\$422,590,641	\$415,494,260	1.71
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$12,561,344,071	\$6,720,420,980	\$19,281,765,051	\$18,322,007,806	5.24

SUTTER COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1999-00

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CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1999-00 TOTAL ASSESSED VALUATION	1998-99 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$407,560,080	\$1,063,962,275	\$1,471,522,355	\$1,419,983,129	3.63
IMPROVEMENTS-----	1,122,159,442	1,212,059,531	2,334,218,973	2,255,730,600	3.48
PERSONAL PROPERTY-----	36,393,629	78,568,329	114,961,958	90,184,060	27.47
TOTAL SECURED VALUATION-----	\$1,566,113,151	\$2,354,590,135	\$3,920,703,286	\$3,765,897,789	4.11
EXEMPTIONS:					
HOMEOWNERS'-----	\$43,474,597	\$56,071,995	\$99,546,592	\$99,730,865	(0.18)
ALL OTHER-----	69,979,512	27,159,006	97,138,518	88,026,942	10.35
NET SECURED VALUATION-----	\$1,452,659,042	\$2,271,359,134	\$3,724,018,176	\$3,578,139,982	4.08
UNSECURED ROLL					
LAND-----	\$4,118,024	\$2,873,306	\$6,991,330	\$5,821,588	20.09
IMPROVEMENTS-----	144,710,160	47,795,336	192,505,496	168,997,708	13.91
PERSONAL PROPERTY-----	62,695,748	101,657,882	164,353,630	167,389,763	(1.81)
TOTAL UNSECURED VALUATION-----	\$211,523,932	\$152,326,524	\$363,850,456	\$342,209,059	6.32
EXEMPTIONS:					
HOMEOWNERS'-----	-----	\$78,080	\$78,080	\$78,557	(0.61)
ALL OTHER-----	\$2,940,461	2,816,189	5,756,650	5,017,566	14.73
NET UNSECURED VALUATION-----	\$208,583,471	\$149,432,255	\$358,015,726	\$337,112,936	6.20
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$1,661,242,513	\$2,420,791,389	\$4,082,033,902	\$3,915,252,918	4.26
STATE ASSESSED					
LAND-----	\$468,617	\$6,574,469	\$7,043,086	\$6,947,798	1.37
IMPROVEMENTS-----	205,538	156,737,912	156,943,450	152,196,785	3.12
PERSONAL PROPERTY-----	101,660	10,534,012	10,635,672	10,866,349	(2.12)
TOTAL STATE ASSESSED VALUATION-----	\$775,815	\$173,846,393	\$174,622,208	\$170,010,932	2.71
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$1,662,018,328	\$2,594,637,782	\$4,256,656,110	\$4,085,263,850	4.20

TEHAMA COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1999-00

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1999-00 TOTAL ASSESSED VALUATION	1998-99 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$155,771,199	\$650,281,800	\$806,052,999	\$787,437,866	2.36
IMPROVEMENTS-----	486,397,670	1,109,687,630	1,596,085,300	1,555,236,627	2.63
PERSONAL PROPERTY-----	18,307,273	52,948,966	71,256,239	70,958,287	0.42
TOTAL SECURED VALUATION-----	\$660,476,142	\$1,812,918,396	\$2,473,394,538	\$2,413,632,780	2.48
EXEMPTIONS:					
HOMEOWNERS'-----	\$23,583,768	\$63,122,697	\$86,706,465	\$86,049,651	0.76
ALL OTHER-----	41,752,077	11,138,464	52,890,541	51,660,806	2.38
NET SECURED VALUATION-----	\$595,140,297	\$1,738,657,235	\$2,333,797,532	\$2,275,922,323	2.54
UNSECURED ROLL					
LAND-----	\$1,410,713	\$2,690,400	\$4,101,113	\$4,408,308	(6.97)
IMPROVEMENTS-----	11,420,765	16,284,048	27,704,813	27,341,574	1.33
PERSONAL PROPERTY-----	30,132,753	26,746,102	56,878,855	55,011,356	3.39
TOTAL UNSECURED VALUATION-----	\$42,964,231	\$45,720,550	\$88,684,781	\$86,761,238	2.22
EXEMPTIONS:					
HOMEOWNERS'-----	\$1,489	\$124,406	\$125,895	\$139,014	(9.44)
ALL OTHER-----	570,907	596,598	1,167,505	1,270,357	(8.10)
NET UNSECURED VALUATION-----	\$42,391,835	\$44,999,546	\$87,391,381	\$85,351,867	2.39
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$637,532,132	\$1,783,656,781	\$2,421,188,913	\$2,361,274,190	2.54
STATE ASSESSED					
LAND-----	\$1,315,186	\$10,000,104	\$11,315,290	\$10,658,499	6.16
IMPROVEMENTS-----	96,067	198,644,353	198,740,420	200,163,137	(0.71)
PERSONAL PROPERTY-----	83,112	6,204,440	6,287,552	6,356,970	(1.09)
TOTAL STATE ASSESSED VALUATION-----	\$1,494,365	\$214,848,897	\$216,343,262	\$217,178,606	(0.38)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$639,026,497	\$1,998,505,678	\$2,637,532,175	\$2,578,452,796	2.29

TRINITY COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1999-00

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CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1999-00 TOTAL ASSESSED VALUATION	1998-99 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	-----	\$312,610,570	\$312,610,570	\$303,844,209	2.89
IMPROVEMENTS-----	-----	335,319,983	335,319,983	319,161,578	5.06
PERSONAL PROPERTY-----	-----	5,944,675	5,944,675	11,798,816	(49.62)
TOTAL SECURED VALUATION-----	-----	\$653,875,228	\$653,875,228	\$634,804,603	3.00
EXEMPTIONS:					
HOMEOWNERS'-----	-----	\$21,057,407	\$21,057,407	\$21,170,809	(0.54)
ALL OTHER-----	-----	6,492,664	6,492,664	5,741,201	13.09
NET SECURED VALUATION-----	-----	\$626,325,157	\$626,325,157	\$607,892,593	3.03
UNSECURED ROLL					
LAND-----	-----	\$2,257,339	\$2,257,339	\$2,254,220	0.14
IMPROVEMENTS-----	-----	7,117,930	7,117,930	6,253,388	13.83
PERSONAL PROPERTY-----	-----	24,218,093	24,218,093	24,172,242	0.19
TOTAL UNSECURED VALUATION-----	-----	\$33,593,362	\$33,593,362	\$32,679,850	2.80
EXEMPTIONS:					
HOMEOWNERS'-----	-----	\$112,957	\$112,957	\$120,346	(6.14)
ALL OTHER-----	-----	804,174	804,174	631,185	27.41
NET UNSECURED VALUATION-----	-----	\$32,676,231	\$32,676,231	\$31,928,319	2.34
TOTAL NET SECURED AND UNSECURED VALUATION-----	-----	\$659,001,388	\$659,001,388	\$639,820,912	3.00
STATE ASSESSED					
LAND-----	-----	\$1,334,848	\$1,334,848	\$1,337,388	(0.19)
IMPROVEMENTS-----	-----	28,527,078	28,527,078	27,878,136	2.33
PERSONAL PROPERTY-----	-----	3,449,252	3,449,252	2,884,325	19.59
TOTAL STATE ASSESSED VALUATION-----	-----	\$33,311,178	\$33,311,178	\$32,099,849	3.77
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	-----	\$692,312,566	\$692,312,566	\$671,920,761	3.03

TULARE COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1999-00

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1999-00 TOTAL ASSESSED VALUATION	1998-99 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$2,056,575,522	\$2,000,515,040	\$4,057,090,562	\$3,922,321,329	3.44
IMPROVEMENTS-----	5,630,300,063	3,887,210,650	9,517,510,713	9,152,222,062	3.99
PERSONAL PROPERTY-----	182,924,703	214,038,785	396,963,488	403,534,946	(1.63)
TOTAL SECURED VALUATION-----	\$7,869,800,288	\$6,101,764,475	\$13,971,564,763	\$13,478,078,337	3.66
EXEMPTIONS:					
HOMEOWNERS'-----	\$233,495,701	\$139,172,453	\$372,668,154	\$375,424,500	(0.73)
ALL OTHER-----	195,479,004	54,287,592	249,766,596	230,054,151	8.57
NET SECURED VALUATION-----	\$7,440,825,583	\$5,908,304,430	\$13,349,130,013	\$12,872,599,686	3.70
UNSECURED ROLL					
LAND-----	\$2,426,788	\$585,054	\$3,011,842	\$2,716,856	10.86
IMPROVEMENTS-----	165,919,064	89,927,508	255,846,572	241,136,886	6.10
PERSONAL PROPERTY-----	320,847,298	198,842,543	519,689,841	497,528,670	4.45
TOTAL UNSECURED VALUATION-----	\$489,193,150	\$289,355,105	\$778,548,255	\$741,382,412	5.01
EXEMPTIONS:					
HOMEOWNERS'-----	\$7,000	\$21,000	\$28,000	\$28,000	-----
ALL OTHER-----	10,545,012	5,052,302	15,597,314	15,224,517	2.45
NET UNSECURED VALUATION-----	\$478,641,138	\$284,281,803	\$762,922,941	\$726,129,895	5.07
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$7,919,466,721	\$6,192,586,233	\$14,112,052,954	\$13,598,729,581	3.77
STATE ASSESSED					
LAND-----	\$11,315,541	\$26,059,058	\$37,374,599	\$36,470,290	2.48
IMPROVEMENTS-----	447,060	547,514,138	547,961,198	536,820,450	2.08
PERSONAL PROPERTY-----	150,148	25,023,533	25,173,681	16,649,535	51.20
TOTAL STATE ASSESSED VALUATION-----	\$11,912,749	\$598,596,729	\$610,509,478	\$589,940,275	3.49
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$7,931,379,470	\$6,791,182,962	\$14,722,562,432	\$14,188,669,856	3.76

TUOLUMNE COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1999-00

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CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1999-00 TOTAL ASSESSED VALUATION	1998-99 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$93,380,225	\$1,073,790,457	\$1,167,170,682	\$1,137,341,032	2.62
IMPROVEMENTS-----	182,537,302	1,974,955,074	2,157,492,376	2,057,572,428	4.86
PERSONAL PROPERTY-----	19,779,915	71,527,210	91,307,125	90,822,098	0.53
TOTAL SECURED VALUATION-----	\$295,697,442	\$3,120,272,741	\$3,415,970,183	\$3,285,735,558	3.96
EXEMPTIONS:					
HOMEOWNERS'-----	\$4,783,800	\$79,644,689	\$84,428,489	\$84,194,095	0.28
ALL OTHER-----	27,931,933	47,860,944	75,792,877	58,274,400	30.06
NET SECURED VALUATION-----	\$262,981,709	\$2,992,767,108	\$3,255,748,817	\$3,143,267,063	3.58
UNSECURED ROLL					
LAND-----	\$80,024	\$7,926,236	\$8,006,260	\$7,849,622	2.00
IMPROVEMENTS-----	4,858,962	15,277,810	20,136,772	19,839,444	1.50
PERSONAL PROPERTY-----	15,411,476	75,240,815	90,652,291	88,629,928	2.28
TOTAL UNSECURED VALUATION-----	\$20,350,462	\$98,444,861	\$118,795,323	\$116,318,994	2.13
EXEMPTIONS:					
HOMEOWNERS'-----	\$28,000	-----	\$28,000	\$21,000	33.33
ALL OTHER-----	132,895	\$818,853	951,748	856,226	11.16
NET UNSECURED VALUATION-----	\$20,189,567	\$97,626,008	\$117,815,575	\$115,441,768	2.06
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$283,171,276	\$3,090,393,116	\$3,373,564,392	\$3,258,708,831	3.52
STATE ASSESSED					
LAND-----	\$25,817	\$6,254,171	\$6,279,988	\$7,229,648	(13.14)
IMPROVEMENTS-----	1,640	120,359,460	120,361,100	121,134,210	(0.64)
PERSONAL PROPERTY-----	3,691	1,422,724	1,426,415	1,757,406	(18.83)
TOTAL STATE ASSESSED VALUATION-----	\$31,148	\$128,036,355	\$128,067,503	\$130,121,264	(1.58)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$283,202,424	\$3,218,429,471	\$3,501,631,895	\$3,388,830,095	3.33

VENTURA COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1999-00

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1999-00 TOTAL ASSESSED VALUATION	1998-99 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$15,008,488,856	\$4,749,717,091	\$19,758,205,947	\$18,558,635,188	6.46
IMPROVEMENTS-----	24,428,998,304	4,200,346,187	28,629,344,491	26,977,196,436	6.12
PERSONAL PROPERTY-----	654,796,758	70,077,450	724,874,208	654,534,154	10.75
TOTAL SECURED VALUATION-----	\$40,092,283,918	\$9,020,140,728	\$49,112,424,646	\$46,190,365,778	6.33
EXEMPTIONS:					
HOMEOWNERS'-----	\$782,217,321	\$117,435,616	\$899,652,937	\$885,782,494	1.57
ALL OTHER-----	749,626,080	114,160,598	863,786,678	901,560,508	(4.19)
NET SECURED VALUATION-----	\$38,560,440,517	\$8,788,544,514	\$47,348,985,031	\$44,403,022,776	6.63
UNSECURED ROLL					
LAND-----	\$145,222,111	\$17,012,897	\$162,235,008	\$154,021,167	5.33
IMPROVEMENTS-----	904,013,788	174,715,631	1,078,729,419	1,120,907,521	(3.76)
PERSONAL PROPERTY-----	1,465,778,552	194,856,290	1,660,634,842	1,584,928,250	4.78
TOTAL UNSECURED VALUATION-----	\$2,515,014,451	\$386,584,818	\$2,901,599,269	\$2,859,856,938	1.46
EXEMPTIONS:					
HOMEOWNERS'-----	\$980,400	\$570,400	\$1,550,800	\$1,452,000	6.80
ALL OTHER-----	223,475,180	11,252,348	234,727,528	244,446,880	(3.98)
NET UNSECURED VALUATION-----	\$2,290,558,871	\$374,762,070	\$2,665,320,941	\$2,613,958,058	1.96
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$40,850,999,388	\$9,163,306,584	\$50,014,305,972	\$47,016,980,834	6.37
STATE ASSESSED					
LAND-----	\$17,019,013	\$165,320,533	\$182,339,546	\$195,501,917	(6.73)
IMPROVEMENTS-----	1,788,270	920,690,077	922,478,347	1,147,198,938	(19.59)
PERSONAL PROPERTY-----	934,491	136,756,609	137,691,100	166,919,623	(17.51)
TOTAL STATE ASSESSED VALUATION-----	\$19,741,774	\$1,222,767,219	\$1,242,508,993	\$1,509,620,478	(17.69)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$40,870,741,162	\$10,386,073,803	\$51,256,814,965	\$48,526,601,312	5.63

YOLO COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1999-00

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CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1999-00 TOTAL ASSESSED VALUATION	1998-99 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$2,155,065,349	\$849,033,167	\$3,004,098,516	\$2,799,149,115	7.32
IMPROVEMENTS-----	4,987,173,142	677,089,945	5,664,263,087	5,292,353,777	7.03
PERSONAL PROPERTY-----	97,376,646	45,870,085	143,246,731	140,726,581	1.79
TOTAL SECURED VALUATION-----	\$7,239,615,137	\$1,571,993,197	\$8,811,608,334	\$8,232,229,473	7.04
EXEMPTIONS:					
HOMEOWNERS'-----	\$160,051,288	\$21,495,824	\$181,547,112	\$178,491,135	1.71
ALL OTHER-----	205,663,086	13,035,632	218,698,718	182,319,172	19.95
NET SECURED VALUATION-----	\$6,873,900,763	\$1,537,461,741	\$8,411,362,504	\$7,871,419,166	6.86
UNSECURED ROLL					
LAND-----	\$17,231,978	\$10,462,919	\$27,694,897	\$21,179,428	30.76
IMPROVEMENTS-----	220,411,677	53,888,101	274,299,778	245,739,150	11.62
PERSONAL PROPERTY-----	299,146,096	111,996,424	411,142,520	383,410,668	7.23
TOTAL UNSECURED VALUATION-----	\$536,789,751	\$176,347,444	\$713,137,195	\$650,329,246	9.66
EXEMPTIONS:					
HOMEOWNERS'-----	\$114,355	\$130,509	\$244,864	\$244,107	0.31
ALL OTHER-----	40,582,850	25,031,891	65,614,741	49,808,836	31.73
NET UNSECURED VALUATION-----	\$496,092,546	\$151,185,044	\$647,277,590	\$600,276,303	7.83
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$7,369,993,309	\$1,688,646,785	\$9,058,640,094	\$8,471,695,469	6.93
STATE ASSESSED					
LAND-----	\$7,615,011	\$38,379,149	\$45,994,160	\$44,648,768	3.01
IMPROVEMENTS-----	1,085,626	375,067,047	376,152,673	335,295,967	12.19
PERSONAL PROPERTY-----	611,908	77,177,802	77,789,710	136,936,484	(43.19)
TOTAL STATE ASSESSED VALUATION-----	\$9,312,545	\$490,623,998	\$499,936,543	\$516,881,219	(3.28)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$7,379,305,854	\$2,179,270,783	\$9,558,576,637	\$8,988,576,688	6.34

YUBA COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1999-00

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1999-00 TOTAL ASSESSED VALUATION	1998-99 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$113,619,850	\$643,682,554	\$757,302,404	\$739,084,138	2.46
IMPROVEMENTS-----	355,512,342	881,601,752	1,237,114,094	1,199,428,755	3.14
PERSONAL PROPERTY-----	15,206,845	60,688,376	75,895,221	69,787,684	8.75
TOTAL SECURED VALUATION-----	\$484,339,037	\$1,585,972,682	\$2,070,311,719	\$2,008,300,577	3.09
EXEMPTIONS:					
HOMEOWNERS'-----	\$14,943,600	\$47,736,705	\$62,680,305	\$61,985,784	1.12
ALL OTHER-----	49,837,842	25,092,290	74,930,132	73,234,812	2.31
NET SECURED VALUATION-----	\$419,557,595	\$1,513,143,687	\$1,932,701,282	\$1,873,079,981	3.18
UNSECURED ROLL					
LAND-----	\$1,756,249	\$6,127,406	\$7,883,655	\$8,342,299	(5.50)
IMPROVEMENTS-----	34,339,752	35,307,511	69,647,263	64,356,589	8.22
PERSONAL PROPERTY-----	45,768,958	61,185,680	106,954,638	106,428,559	0.49
TOTAL UNSECURED VALUATION-----	\$81,864,959	\$102,620,597	\$184,485,556	\$179,127,447	2.99
EXEMPTIONS:					
HOMEOWNERS'-----	-----	\$54,484	\$54,484	\$54,278	0.38
ALL OTHER-----	\$31,849,835	1,691,117	33,540,952	30,987,272	8.24
NET UNSECURED VALUATION-----	\$50,015,124	\$100,874,996	\$150,890,120	\$148,085,897	1.89
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$469,572,719	\$1,614,018,683	\$2,083,591,402	\$2,021,165,878	3.09
STATE ASSESSED					
LAND-----	\$1,317,619	\$11,146,347	\$12,463,966	\$13,378,848	(6.84)
IMPROVEMENTS-----	317,582	219,920,629	220,238,211	222,896,388	(1.19)
PERSONAL PROPERTY-----	180,986	4,840,522	5,021,508	5,532,364	(9.23)
TOTAL STATE ASSESSED VALUATION-----	\$1,816,187	\$235,907,498	\$237,723,685	\$241,807,600	(1.69)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$471,388,906	\$1,849,926,181	\$2,321,315,087	\$2,262,973,478	2.58

STATEWIDE
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1999-00

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CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1999-00 TOTAL ASSESSED VALUATION	1998-99 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$650,201,579,045	\$175,995,878,365	\$826,197,457,410	\$764,486,093,926	8.07
IMPROVEMENTS-----	937,515,192,584	228,715,039,417	1,166,230,232,001	1,089,817,099,880	7.01
PERSONAL PROPERTY-----	27,355,535,166	6,057,056,431	33,412,591,597	32,994,716,558	1.27
TOTAL SECURED VALUATION-----	\$1,615,072,306,795	\$410,767,974,213	\$2,025,840,281,008	\$1,887,297,910,364	7.34
EXEMPTIONS:					
HOMEOWNERS'-----	\$28,019,415,179	\$8,162,113,495	\$36,181,528,674	\$35,937,254,203	0.68
ALL OTHER-----	46,479,485,217	6,634,096,294	53,113,581,511	50,741,729,223	4.67
NET SECURED VALUATION-----	\$1,540,573,406,399	\$395,971,764,424	\$1,936,545,170,823	\$1,800,618,926,938	7.55
UNSECURED ROLL					
LAND-----	\$2,864,965,849	\$1,029,425,019	\$3,894,390,868	\$4,094,333,195	(4.88)
IMPROVEMENTS-----	39,231,279,861	7,519,313,854	46,750,593,715	45,259,356,102	3.29
PERSONAL PROPERTY-----	83,505,156,373	14,914,731,960	98,419,888,333	94,956,664,420	3.65
TOTAL UNSECURED VALUATION-----	\$125,601,402,083	\$23,463,470,833	\$149,064,872,916	\$144,310,353,717	3.29
EXEMPTIONS:					
HOMEOWNERS'-----	\$9,998,819	\$7,609,227	\$17,608,046	\$101,428,238	(82.64)
ALL OTHER-----	4,112,591,405	1,678,591,656	5,791,183,061	5,780,014,619	0.19
NET UNSECURED VALUATION-----	\$121,478,811,859	\$21,777,269,950	\$143,256,081,809	\$138,428,910,860	3.49
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$1,662,052,218,258	\$417,749,034,374	\$2,079,801,252,632	\$1,939,047,837,798	7.26
STATE ASSESSED					
LAND-----	\$1,400,498,285	\$6,381,114,409	\$7,781,612,694	\$7,864,081,779	(1.05)
IMPROVEMENTS-----	2,287,333,708	52,298,050,132	54,585,383,840	46,570,913,827	17.21
PERSONAL PROPERTY-----	497,932,232	5,546,160,433	6,044,092,665	14,789,575,877	(59.13)
TOTAL STATE ASSESSED VALUATION-----	\$4,185,764,225	\$64,225,324,974	\$68,411,089,199	\$69,224,571,483	(1.18)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$1,666,237,982,483	\$481,974,359,348	\$2,148,212,341,831	\$2,008,272,409,281	6.97

Supplemental Information

**Appendix A: Constitution and Statutes
Excerpts**

State Controller's Office Publication List

Constitution and Statutes Excerpts

CALIFORNIA CONSTITUTIONAL PROVISIONS

Taxation of Public Utilities

Article 13, Section 19

The Board [California State Board of Equalization] shall annually assess:

(1) pipelines, flumes, canals, ditches, and aqueducts lying within 2 or more counties and

(2) property, except franchises, owned or used by regulated railway, telegraph or telephone companies, car companies operating on railways in the State, and companies transmitting or selling gas or electricity. This property shall be subject to taxation to the same extent and in the same manner as other property.

REVENUE AND TAXATION CODE

Unsecured Property

Section 134

“Unsecured property” is property:

(a) The taxes on which are not a lien on real property sufficient, in the opinion of the assessor, to secure payment of the taxes.¹

(b) The taxes on which were secured by real property on the lien date and which property was later acquired by the United States, the state or by any county, city, school district or other public entity and the taxes required to be transferred to the unsecured roll pursuant to Article 5 (commencing with Section 5081) of Chapter 4 of Part 9.²

Assessed Value and Tax Rate Defined

Section 135

(a) “Assessed value” shall mean 25 percent of full value to and including the 1980-81 fiscal year, and shall mean 100 percent of full value for the 1981-82 fiscal year and fiscal years thereafter.

(b) “Tax rate” shall mean a rate based on a 25 percent assessment ratio and expressed as dollars, or fractions thereof, for each one hundred dollars (\$100) of assessed valuation to and including the 1980-81 fiscal year, and shall mean a rate expressed as a percentage of full value for the 1981-82 fiscal year and fiscal years thereafter.

¹ Unsecured property generally includes personal movable property, such as boats and airplanes, for which a lien for taxes is not as secure as is a lien on land and structures.

² Property thus acquired becomes exempt from taxation as of the purchase date. Unpaid property taxes are transferred to the unsecured roll.

(c) Whenever this code requires comparison of assessed values, tax rates or property tax revenues for different years, the assessment ratios and tax rates shall be adjusted as necessary so that the comparisons are made on the same basis and the same amount of tax revenues would be produced or the same relative value of an exemption or subvention will be realized regardless of the method of expressing tax rates or the assessment ratio utilized.

(d) For purposes of expressing tax rates on the same basis, a tax rate based on a 25 percent assessment ratio and expressed in dollars, or fractions thereof, for each one hundred dollars (\$100) of assessed value may be multiplied by a conversion factor of twenty-five hundredths of 1 percent to determine a rate comparable to a rate expressed as a percentage of full value; and, a rate expressed as a percentage of full value may be multiplied by a factor of 400 to determine a rate comparable to a rate expressed in dollars, or fractions thereof, for each one hundred dollars (\$100) of assessed value and based on a 25 percent assessment ratio.

Exemption of Business Inventories

Section 219

For the 1980-81 fiscal year and fiscal years thereafter, business inventories are exempt from taxation and the assessor shall not assess business inventories.

Assessed Value

Section 401

Every assessor shall assess all property subject to general property taxation at its full value.

Escaped Property

Section 531

If any property belonging on the local roll has escaped assessment, the assessor shall assess the property on discovery at its value on the lien date for the year for which it escaped assessment. It shall be subject to the tax rate in effect in the year of its escape except as provided in Section 2905 of this code.

Property shall be deemed to have escaped assessment when its owner fails to file a property statement pursuant to the provisions of Section 441, to the extent that this failure results in no assessment or an assessment at a valuation lower than would have been obtained had the property been properly reported. Escape assessments made as the result of an owner's failure to file a property statement as herein provided shall be subject to the penalty and interest imposed by Sections 463 and 506, respectively. This paragraph shall not constitute a limitation on any other provision of this article.

Escaped Real Property

Section 531.2

(a) When the property is real property which subsequent to July 1 of the year of escape for purposes of this article, or subsequent to July 1 of the year in which the property should have been lawfully assessed, for purposes of Article 3 (commencing with Section 501), but prior to the date of that assessment and the showing thereof on the secured roll, with the date of entry

specified thereon, has (1) been transferred or conveyed to a bona fide purchaser for value, or (2) become subject to a lien of a bona fide encumbrance for value, the escape assessment pursuant to either of these articles shall not create or impose a lien or charge on that real property, but shall be entered on the unsecured roll in the name of the person who would have been the assessee in the year in which it escaped assessment and shall thereafter be treated and collected like other taxes on that roll. The tax rate applicable shall be the secured tax rate of the year in which the property escaped assessment.

(b) If the real property escaped assessment as a result of an unrecorded change in ownership or change in control for which a change in ownership statement required by Section 480, 480.1, or 480.2, or a preliminary change in ownership report, pursuant to Section 480.3, is not filed, the assessor shall appraise the property as of the date of transfer and enroll the difference in taxable value for each of the subsequent years on the secured roll, with the date of entry specified thereon. However, if prior to the date of the assessment the property has (1) been transferred or conveyed to a bona fide purchaser for value, or (2) become subject to a lien of a bona fide encumbrance for value, the escape assessment pursuant to this paragraph shall not create or impose a lien or charge on that real property, but shall be entered on the unsecured roll in the name of the person who would have been the assessee in the year in which it escaped assessment and shall thereafter be treated and collected like other taxes on that roll. The tax rate applicable shall be the secured rate of the year in which the property escaped assessment. "Assessment year" means the period defined in Section 118.

In the event of a failure to file a change in ownership statement required by Section 480, 480.1, or 480.2, or a preliminary change in ownership report, pursuant to Section 480.3, the interest provided in Section 506 may, by the order of the board of supervisors, be added.

(c) (1) Taxes resulting from escape assessments shall be prorated pursuant to paragraphs (2) to (5), inclusive, only if the board of supervisors of a county has adopted a resolution specifying that taxes shall be prorated pursuant to this subdivision.

(2) When real property has been transferred or conveyed to a bona fide purchaser for value subsequent to July 1 of the year of escape for purposes of this article, or subsequent to July 1 of the year in which the property should have been lawfully assessed, for purposes of Article 3 (commencing with Section 501), taxes resulting from escape assessments pursuant to this section shall be prorated between the following:

(A) The person who would have been the assessee if the change in ownership had not occurred.

(B) The person who purchased the property.

(3) If the real property has been transferred or conveyed to a bona fide purchaser for value more than once during the year of escape or assessment, each owner of record during that period shall be liable for a pro rata share of taxes based on the length of time during that period each bona fide purchaser was the record owner of the real property.

(4) When the assessor has identified the fact and amount of the escape assessment, the assessor shall identify the owners of record during the year of escape or assessment and the dates of ownership for each owner.

(5) The auditor shall compute the respective prorated shares of taxes for each owner of record. The share of taxes of the current owner of the real property shall be placed on the secured roll as a lien on the parcel for which the escaped assessment was discovered. The share of taxes of any previous owner during the year of escape or assessment shall be entered on the unsecured roll.

Escaped Property, Business Inventory Exemption

Section 531.5

If a business inventories exemption has been incorrectly allowed because of erroneous or incorrect information submitted by the taxpayer or his agent misclassifying as business inventories property not includible in “business inventories,” as that term is defined in Section 129, an escape assessment in the amount of the exemption shall be made on discovery of the error. Interest shall be added to the assessment in the amount and manner provided by Section 506. If the exemption was incorrectly allowed because of erroneous or incorrect information submitted by the taxpayer or his agent with knowledge that such information was erroneous or incorrect, the penalty provided in Section 504 shall be added to the assessment.

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